



REGULAR MEETING
June 7, 2017
10:00 a.m.
Board Room
200 Kalmus Drive, Costa Mesa, CA

ORANGE COUNTY BOARD OF EDUCATION
AGENDA

WELCOME

CALL TO ORDER

STATEMENT OF PRESIDING OFFICER: For the benefit of the record, this Regular Meeting of the Orange County Board of Education is called to order.

INVOCATION

PLEDGE OF ALLEGIANCE

ROLL CALL

INTRODUCTIONS

(*)AGENDA

Regular Meeting of June 7, 2017 - adoption

(*)MINUTES

Regular Meeting of May 10, 2017 – approval

Special Board Meeting of May 22, 2017 – approval

Special Board Meeting of May 23, 2017 – approval

Special Board Meeting of May 26, 2017 - approval

PUBLIC COMMENTS

(30 minutes)

TIME CERTAIN

10:30 a.m.

1. Local Control and Accountability Plan (LCAP) – Jeff Hittenberger, Ph.D., Chief Academic Officer; Dennis Roberson, Chief, Special Education Services; Laura Strachan, Assistant Superintendent, Alternative Education, will conduct the presentation regarding LCAP for the Orange County Department of Education

2. Local Control and Accountability Plan (LCAP) – Laura Strachan, Assistant Superintendent, Alternative Education, will conduct the presentation regarding LCAP for the College and Career Preparatory Academy
3. Budget Presentation – Renee Hendrick, Associate Superintendent, will conduct the presentation regarding the Orange County Department of Education budget for 2017-18 fiscal year
4. Public Hearing – Dennis Roberson, Chief, Special Education Services, will conduct a public hearing regarding the Orange County Department of Education Local Control and Accountability Plan (LCAP)
5. Public Hearing – Laura Strachan, Assistant Superintendent, Alternative Education, will conduct a public hearing regarding the College and Career Preparatory Academy Local Control and Accountability Plan (LCAP)
6. Public Hearing - Renee Hendrick, Associate Superintendent will conduct a public hearing regarding the Orange County Department of Education budget for 2017-2018 fiscal year

CONSENT CALENDAR

- (*) 7. Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division
- (*) 8. Accept donation of \$600 on behalf of the Family Involvement Network and send a letter of appreciation to donor

STAFF RECOMMENDATIONS

- (*) 9. Approve Resolution #06-17 regarding the Education Protection Account Proposed Expenditures
- (*) 10. Approve Special Schools exchange of space agreement for Robert P. Heideman Elementary, Tustin Unified School District

BOARD RECOMMENDATIONS

- (*) 11. Approve resolution #07-17 regarding district reserves cap (Bedell)
- (*) 12. Board inter-district appeals process (Lindholm/ Wenkart)

11:45 a.m.

Board Lunch Break

TIME CERTAIN (continue)

12:15 p.m.

13. Inter-district Appeal Hearing (closed) – Student #06072017001 – Brea Olinda Unified School District to Placentia Yorba Linda Unified School District

Mayu Iwatani/ Chris Davis, Instructional Services Division, will facilitate the hearing.

14. Inter-district Appeal Hearing (closed) – Student #06072017002 – Anaheim Union High School District to Garden Grove Unified School District

Mayu Iwatani/ Chris Davis, Instructional Services Division, will facilitate the hearing.

15. Inter-district Appeal Hearing (closed) – Student #06072017003 – Anaheim Union High School District to Fountain Valley School District

Mayu Iwatani/ Chris Davis, Instructional Services Division, will facilitate the hearing.

16. Inter-district Appeal Hearing (closed) – Student #06072017004 – Anaheim Union High School District to Orange Unified School District

Mayu Iwatani/ Chris Davis, Instructional Services Division, will facilitate the hearing.

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
Anaheim Union High School District and Anaheim Elementary School District v. Orange County Board of Education and Orange County Department of Education, Case No. 30-2016-00891539-CU-PT-CJC
Government Code section 54956.9(a)

INFORMATION ITEMS

BOARD DISCUSSION ITEMS

ANNOUNCEMENTS

- Superintendent
- Associate Superintendent

COMMUNICATION/INFORMATION/DISCUSSION

Legislative Updates

- CSBA Update
- CCBE Update

- NSBA Update
- Capitol News Update
- School Services Update

BOARD MEMBER COMMENTS

EXECUTIVE COMMITTEE REPORT

PUBLIC COMMENTS (15 minutes)

ADJOURNMENT



Nina Boyd
Assistant Secretary, Board of Education

Next Regular Board Meeting: Wednesday, June 28, 2017 at 10:00 a.m. The meeting will be in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966.4012.

(*) Printed items included in materials mailed to Board Members



MINUTES
Regular Meeting
May 10, 2017

ORANGE COUNTY BOARD OF EDUCATION
MINUTES

CALL TO ORDER

The Regular Meeting of the Orange County Board of Education was called to order at 10:03 a.m., April 5, 2017 in the Board Room, 200 Kalmus Drive, Costa Mesa, California

INVOCATION

Dean West, Associate Superintendent

PLEDGE OF ALLEGIANCE

Cadet from Sunburst Youth Academy

ROLL CALL

Present:

David Boyd
Jack Bedell, Ph.D.
Linda Lindholm
Rebecca "Beckie" Gomez

Absent:

Ken Williams, D.O. – arrived later

INTRODUCTIONS

There were no introductions.

AGENDA

Motion by Bedell, seconded by Boyd, and carried by a vote of 4-0-1 (Williams absent), to approve the agenda of the May 10, 2017 board meeting with one amendment, removing item #21

MINUTES

Motion by Boyd, seconded by Gomez, and carried by a vote of 4-0-1 (Williams absent), to approve the minutes from the April 5, 2017 Regular board meeting

TIME CERTAIN

1. Budget Study Session – Renee Hendrick, Associate Superintendent, Administrative Services conducted the budget study session

PUBLIC COMMENTS

There were no public comments submitted.

Board member arrives

Trustee Williams arrived at 10:51 a.m.

CONSENT CALENDAR

Motion by Bedell, seconded by Williams, and carried by a vote of 5-0, to approve the consent calendar item #10 through item #12

10. Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division
11. Accept the Third Quarter Report on Williams Uniform Complaints for OCDE student programs for the period of January 1 to March 31, 2017
12. Accept donation of \$50,000.00 from SchoolsFirst Federal Credit Union, on behalf of the Orange County Teachers of the Year program and send a letter of appreciation to donor

TIME CERTAIN (continue)

6. Public Hearing – Renee Hendrick, Associate Superintendent, Division of Administrative Services, conducted a public hearing on CSEA’s Initial Proposal to Superintendent. The hearing was opened at 11:04 a.m. There being no input from the audience, the hearing was closed at 11:05 a.m.
7. Public Hearing – Renee Hendrick, Associate Superintendent, Division of Administrative Services, conducted a public hearing on Superintendent’s Initial Proposal to CSEA. The hearing was opened at 11:05 a.m. There being no input from the audience, the hearing was closed at 11:06 a.m.
8. Public Hearing – Renee Hendrick, Associate Superintendent, Division of Administrative Services, conducted a public hearing on OCSEA’s Initial Proposal to Superintendent. The hearing was opened at 11:06 a.m. There being no input from the audience, the hearing was closed at 11:07 a.m.
9. Public Hearing – Renee Hendrick, Associate Superintendent, Division of Administrative Services, conducted a public hearing on Superintendent’s Initial Proposal to OCSEA. The hearing was opened at 11:07 a.m. There being no input from the audience, the hearing was closed at 11:08 a.m.

Break

The board took a recess from 11:08 a.m. to 11:18 a.m.

TIME CERTAIN

2. Special Awards Presentations – Trustee Williams provided history on the origination of the Jack R. Hammett Memorial Day Essay Contest. The Board presented the awards to the winners and participants.
3. Special Award Presentation – Jack Bedell, Board Vice President, presented an award of recognition to the Fullerton School District as one of the top five districts nationwide and the only school district in California to receive a Digital School Districts Survey Award for innovative use of technology.
4. National Board Certified Teachers – Christine Olmstead, Associate Superintendent, Instructional Services Division, facilitated the presentations to the following:

Karyn Eldridge
Pendleton Elementary, Buena Park School District

Luann Grismer
Richman Elementary, Fullerton School District

Jeanne Krucli
Pendleton Elementary, Buena Park School District

Michele Ramstetter
Gilbert High School, Anaheim Union High School District

Doreen Ross
Davis Magnet School, Newport-Mesa Unified School District

Kristoffer Kohl
New NBCT

5. Charter Submission(s) – There were no charter submissions.

STAFF RECOMMENDATIONS

13. Motion by Bedell, seconded by Boyd, and carried by a vote of 5-0, to adopt the annual updated Orange County Department of Education Investment Policy
14. Motion by Bedell, seconded by Boyd, and carried by a vote of 5-0, to approve Special Board Meeting dates to hear inter-district appeals only

Break

The board took a recess from 11:51 a.m. to 1:03 p.m. to participate in the reception for the honorees.

TIME CERTAIN (continue)

15. Inter-district Appeal Hearing (closed) – Student #05102017001 – La Habra City School District to Brea Olinda Unified School District

The Board went into closed session from 1:20 p.m. to 1:27 p.m.

Motion by Bedell, seconded by Boyd, and carried by a vote of 5-0 to deny the appeal and uphold the decision of the school district

Mayu Iwatani, Coordinator, Instructional Services Division, facilitated the hearing.

16. Inter-district Appeal Hearing (closed) – Student #05102017002 – La Habra City School District to Fullerton School District

The Board went into closed session from 1:54 p.m. to 1:56 p.m.

Motion by Williams, seconded by Lindholm, and carried by a vote of 4-0-1 (Gomez absent) to approve the appeal and allow the student to attend the Fullerton School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

17. Inter-district Appeal Hearing (closed) – Student #05102017003 – Anaheim Union High School District to Orange Unified School District

The Board went into closed session from 2:33 p.m. to 2:50 p.m.

Motion by Williams, seconded by Lindholm, and carried by a vote of 4-0-1 (Gomez absent) to approve the appeal and allow the student to attend the Orange Unified School District for the period of one academic year (2017-18)

Mayu Iwatani, Coordinator, Instructional Services Division, facilitated the hearing.

18. Inter-district Appeal Hearing (closed) – Student #05102017004 – Anaheim Union High School District to Orange Unified School District

The Board went into closed session from 3:18 p.m. to 3:26 p.m.

Motion by Boyd, seconded by Williams, and carried by a vote of 4-0-1 (Gomez absent) to approve the appeal and allow the student to attend the Orange Unified School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

19. Inter-district Appeal Hearing (closed) – Student #05102017005 – Anaheim Union High School District to Fullerton School District

The Board went into closed session from 3:58 p.m. to 4:09 p.m.

Motion by Williams, seconded by Boyd, and carried by a vote of 4-0-1 (Gomez absent) to approve the appeal and allow the student to attend the Fullerton School District for the period of one academic year (2017-18)

Mayu Iwatani, Coordinator, Instructional Services Division, facilitated the hearing.

20. Inter-district Appeal Hearing (closed) – Student #05102017006 – Anaheim Union High School District to Fullerton School District

The Board went into closed session from 4:26 p.m. to 4:36 p.m.

Motion by Williams, seconded by Boyd, and carried by a vote of 4-0-1 (Gomez absent) to approve the appeal and allow the student to attend the Fullerton School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

22. Inter-district Appeal Hearing (closed) – Student #05102017008 – Anaheim Union High School District to Fullerton Joint Union High School District

The Board went into closed session from 4:52 p.m. to 4:59 p.m.

Motion by Bedell, seconded by Boyd, and carried by a vote of 4-0-1 (Gomez absent) to deny the appeal and uphold the decision of the school district

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

ADJOURNMENT

On a motion duly made, and seconded, the Board meeting of May 10, 2017, was declared ended at 5:00 p.m.



Nina Boyd
Assistant Secretary, Board of Education

Linda Lindholm
President, Board of Education

Next Regular Board Meeting, Wednesday, June 7, 2017, 10:00 a.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966-4012.



MINUTES
Special Meeting
May 22, 2017

ORANGE COUNTY BOARD OF EDUCATION
MINUTES

CALL TO ORDER

The Special Meeting of the Orange County Board of Education was called to order at 10:09 a.m., May 22, 2017 in the Board Room, 200 Kalmus Drive, Costa Mesa, California

INVOCATION

PLEDGE OF ALLEGIANCE

Darou Sisavath, Board Recording Clerk

ROLL CALL

Present:

Jack Bedell, Ph.D.
Linda Lindholm
Rebecca "Beckie" Gomez

Absent:

Ken Williams, D.O.
David L. Boyd

INTRODUCTIONS

There were no introductions.

AGENDA

Motion by Bedell, seconded by Gomez, and carried by a vote of 3-0-2 (Williams and Boyd absent), to approve the agenda of the May 22, 2017 special board meeting

MINUTES

PUBLIC COMMENTS

There were no public comments submitted.

TIME CERTAIN (continue)

2. Inter-district Appeal Hearing (closed) – Student #05222017002 – Anaheim Union High School District to Fullerton Joint Union High School District

The Board went into closed session from 10:28 a.m. to 10:41 a.m.

Motion by Bedell, seconded by Gomez, and carried by a vote of 3-0-2 (Boyd and Williams absent) to approve the appeal and allow the student to attend the Fullerton Joint Union High School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

1. Inter-district Appeal Hearing (closed) – Student #05222017001 – Anaheim Union High School District to Fullerton Joint Union High School District

The Board went into closed session from 11:16 a.m. to 11:29 a.m.

Motion by Lindholm, seconded by Bedell, and carried by a vote of 3-0-2 (Boyd and Williams absent) to approve the appeal and allow the student to attend the Fullerton Joint Union High School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

Break

The board took a recess from 11:31 a.m. to 11:39 a.m.

3. Inter-district Appeal Hearing (closed) – Student #05222017003 – Anaheim Union High School District to Los Alamitos Unified School District

The Board went into closed session from 11:53 a.m. to 12:05 p.m.

Motion by Bedell, seconded by Lindholm, and carried by a vote of 2-1-2 (Gomez voted no, Boyd and Williams absent) to approve the appeal and allow the student to attend the Los Alamitos Unified School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

4. Inter-district Appeal Hearing (closed) – Student #05222017004 – Anaheim Union High School District to Westminster School District

The Board went into closed session from 12:35 p.m. to 12:51 p.m.

Motion by Lindholm, seconded by Gomez, and carried by a vote of 3-0-2 (Boyd and Williams absent) to approve the appeal and allow the student to attend the Westminster School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

5. Inter-district Appeal Hearing (closed) – Student #05222017005 – Anaheim Union High School District to Huntington Beach Union High School District

The Board went into closed session from 1:07 p.m. to 1:09 p.m.

Motion by Bedell, seconded by Gomez, and carried by a vote of 2-1-2 (Lindholm voted no, Boyd and Williams absent) to deny the appeal and uphold the decision of the school district

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

6. Inter-district Appeal Hearing (closed) – Student #05222017006 – Anaheim Union High School District to Los Alamitos Unified School District

The Board went into closed session from 1:37 p.m. to 1:48 p.m.

Motion by Bedell, seconded by Lindholm, and carried by a vote of 3-0-2 (Boyd and Williams absent) to approve the appeal and allow the student to attend the Los Alamitos Unified School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

ADJOURNMENT

On a motion duly made, and seconded, the Special Board meeting of May 22, 2017, was declared ended at 1:50 p.m.



Nina Boyd
Assistant Secretary, Board of Education

Linda Lindholm
President, Board of Education

Next Special Board Meeting, Tuesday, May 23, 2017, 6:00 p.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

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MINUTES
Special Meeting
May 23, 2017

ORANGE COUNTY BOARD OF EDUCATION
MINUTES

CALL TO ORDER

The Special Meeting of the Orange County Board of Education was called to order at 6:11 p.m., May 23, 2017 in the Board Room, 200 Kalmus Drive, Costa Mesa, California

INVOCATION

PLEDGE OF ALLEGIANCE

Dr. Shanna Egans, Anaheim Union High School District

ROLL CALL

Present:

Jack Bedell, Ph.D.
Rebecca "Beckie" Gomez
Ken Williams, D.O.

Absent:

Linda Lindholm
David L. Boyd

INTRODUCTIONS

There were no introductions.

AGENDA

Motion by Williams, seconded by Gomez, and carried by a vote of 3-0-2 (Lindholm and Boyd absent), to approve the agenda of the May 23, 2017 special board meeting with the following amendments:

- Correct the time certain to 6:00 p.m.
- Remove item #1 and item #6
- Correct item #2 to read Open hearing

MINUTES

PUBLIC COMMENTS

There were no public comments submitted.

TIME CERTAIN (continue)

5. Inter-district Appeal Hearing (closed) – Student #05232017005 – Anaheim Union High School District to Fullerton Joint Union High School District

The Board went into closed session from 6:28 p.m. to 6:38 p.m.

Motion by Williams, seconded by Gomez, and carried by a vote of 3-0-2 (Boyd and Lindholm absent) to approve the appeal and

allow the student to attend the Fullerton Joint Union High School District for the period of one academic year (2017-18)

Mayu Iwatani, Coordinator, Instructional Services Division, will facilitate the hearing.

Break

The Board took a recess from 6:41 p.m. – 6:47 p.m.

2. Inter-district Appeal Hearing (open) – Student #05232017002 – Anaheim Union High School District to Fullerton Joint Union High School District

The Board went into closed session from 7:14 p.m. to 7:42 p.m.

Motion by Williams, seconded by Gomez, and carried by a vote of 3-0-2 (Lindholm and Boyd absent) to approve the appeal and allow the student to attend the Fullerton Joint Union High School District for the period of one academic year (2017-18)

Mayu Iwatani, Coordinator, Instructional Services Division, will facilitate the hearing.

Break

The Board took a recess from 7:44 p.m. – 7:52 p.m.

3. Inter-district Appeal Hearing (closed) – Student #05232017003 – Anaheim Union High School District to Placentia-Yorba Linda Unified School District

The Board went into closed session from 8:35 p.m. to 8:39 p.m.

Motion by Williams, seconded by Bedell, and carried by a vote of 3-0-2 (Lindholm and Boyd absent) to approve the appeal and allow the student to attend the Placentia-Yorba Linda Unified School District for the period of one academic year (2017-18)

Mayu Iwatani, Coordinator, Instructional Services Division, will facilitate the hearing.

Break

The Board took a recess from 8:40 p.m. – 8:43 p.m.

4. Inter-district Appeal Hearing (closed) – Student #05232017004 – Anaheim Union High School District to Placentia-Yorba Linda Unified School District

The Board went into closed session from 9:01 p.m. to 9:03 p.m.

Motion by Gomez, seconded by Bedell, and carried by a vote of 2-1-2 (Williams voted no, Lindholm and Boyd absent) to deny the appeal and uphold the decision of the school district

Mayu Iwatani, Coordinator, Instructional Services Division, will facilitate the hearing.

ADJOURNMENT

On a motion duly made, and seconded, the Special Board meeting of May 23, 2017, was declared ended at 9:04 p.m.



Nina Boyd
Assistant Secretary, Board of Education

Linda Lindholm
President, Board of Education

Next Special Board Meeting, Friday, May 26, 2017, 1:00 p.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966-4012.



MINUTES
Special Meeting
May 26, 2017

ORANGE COUNTY BOARD OF EDUCATION
MINUTES

CALL TO ORDER

The Special Meeting of the Orange County Board of Education was called to order at 1:24 p.m., May 26, 2017 in the Board Room, 200 Kalmus Drive, Costa Mesa, California

INVOCATION

PLEDGE OF ALLEGIANCE

Dr. Jack Bedell, Board Vice President

ROLL CALL

Present:

Linda Lindholm
Jack Bedell, Ph.D.
David L. Boyd

Absent:

Rebecca "Beckie" Gomez
Ken Williams, D.O.

INTRODUCTIONS

There were no introductions.

AGENDA

Motion by Bedell, seconded by Boyd, and carried by a vote of 3-0-2 (Gomez and Williams absent), to approve the agenda of the May 26, 2017 special board meeting with removal of item #1, item #3, and item #5

MINUTES

PUBLIC COMMENTS

There were no public comments submitted.

TIME CERTAIN (continue)

2. Inter-district Appeal Hearing (closed) – Student #05262017002 – Anaheim Union High School District to Garden Grove Unified School District

The Board went into closed session from 1:59 p.m. to 2:15 p.m.

Motion by Boyd, seconded by Lindholm, and carried by a vote of 3-0-2 (Gomez and Williams absent) to approve the appeal and allow the student to attend the Garden Grove Unified School District for the period of one academic year (2017-18)

Chris Davis, Program Specialist, Instructional Services Division, facilitated the hearing.

ADJOURNMENT

On a motion duly made, and seconded, the Special Board meeting of May 26, 2017, was declared ended at 2:19 p.m.

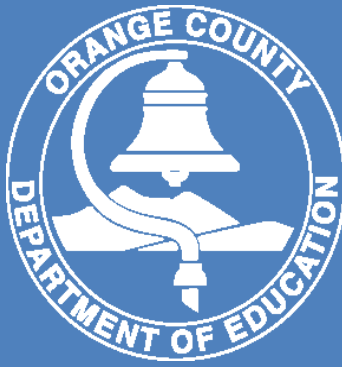


Nina Boyd
Assistant Secretary, Board of Education

Linda Lindholm
President, Board of Education

Next Special Board Meeting, Monday, May 30, 2017, 10:00 a.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966-4012.



Orange County Department of Education 2017-18 Adopted Budget

Budget Summary

Al Mijares, Ph.D., County Superintendent of Schools

Orange County Board of Education

Rebecca “Beckie” Gomez	Trustee Area 1
David L. Boyd	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
John (Jack) W. Bedell, Ph.D.	Trustee Area 4
Linda Lindholm	Trustee Area 5

6/7/2018

About OCDE



The Orange County Department of Education (OCDE) is a public education organization offering support services to 27 school districts and more than 600 schools and 20,000 educators serving over 500,000 students in Orange County. OCDE's personnel offer support, professional development, and student programs through its divisions and departments: Administrative Services, Alternative Education, Business Services, Career and Technical Education, Communication/Media, Information Technology, Instructional Services, Legal Services, Community and Student Support Services, and Special Education.

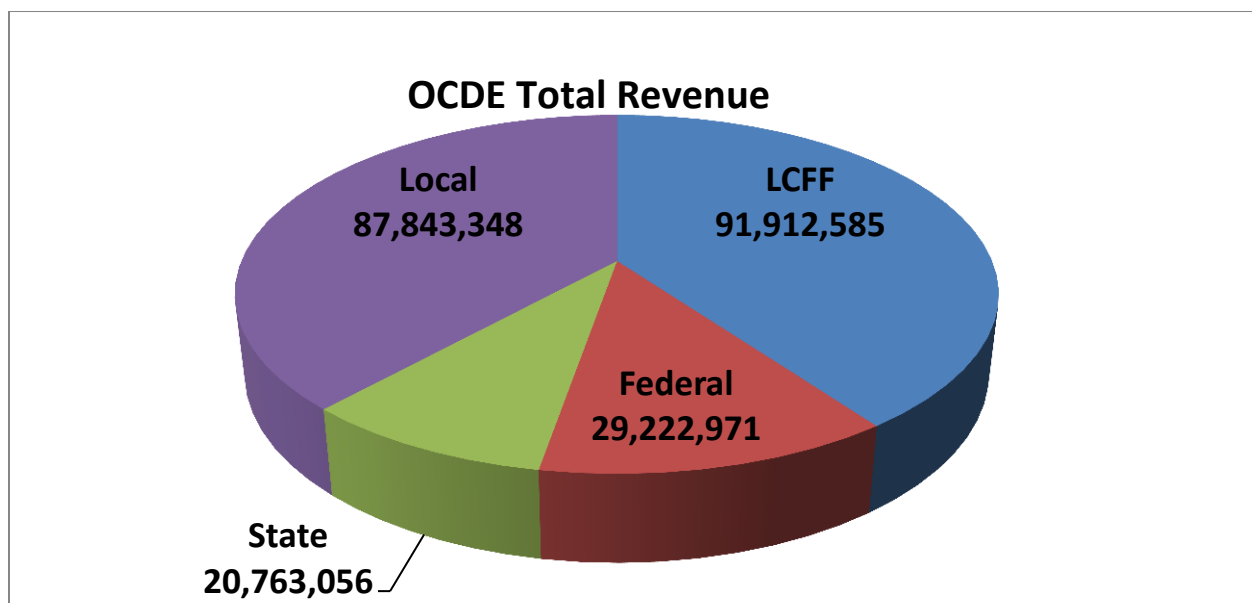
Our vision is that **Orange County students will lead the nation in college and career readiness and success**. We play a supportive role in the fulfillment of this vision in collaboration with educators at all levels of student development, from early childhood through higher education, and in partnership with families, businesses, and community organizations. We believe that to lead the nation in college and career readiness and success is a high ambition, but within the reach of Orange County students.

The Budget Summary is an overview of the Orange County Department of Education Budget and reflects the goals and priorities of the County Superintendent and Governing Board against the backdrop of the available financial resources. The budget is a complex document that is required to follow state accounting guidelines. This budget summary is using Projections for 2017-18 that align with the LCAP. The LCAP lays out the main objectives for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, as such becomes a second statement of the Superintendent and Board priorities along with those identified on these pages.

For the purpose of this Budget Summary, the Orange County Department of Education is using data from the Projections based on the State Adopted Budget for 2017-18 using the Governor's May Revise Budget. These projections may change once the Governor and Legislator adopt the State Budget. Our proposed General Fund budget is \$242,595,952 and includes negotiated settlements for Certificated (OCSEA). We currently have a deficit of \$12,853,992 which is created by a combination of one-time funding that was received in prior years with expenditures in 2017-18 budget and funding received in 2016-17 that will be spent in next year's budget. We have been evaluating our student programs and are in the process of developing a multi-year plan that will use one-time funding for one-time expenditures. Some of the expenditures are included in this budget and accounts for the planned deficit in 2017-18.

Revenue

The Total General Fund Revenue Projections are \$229,741,960



Local Control Funding Formula (LCFF) is \$91,912,585

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for Countywide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 40% of our total revenue. The LCFF formula for County Offices is separated into two major components.

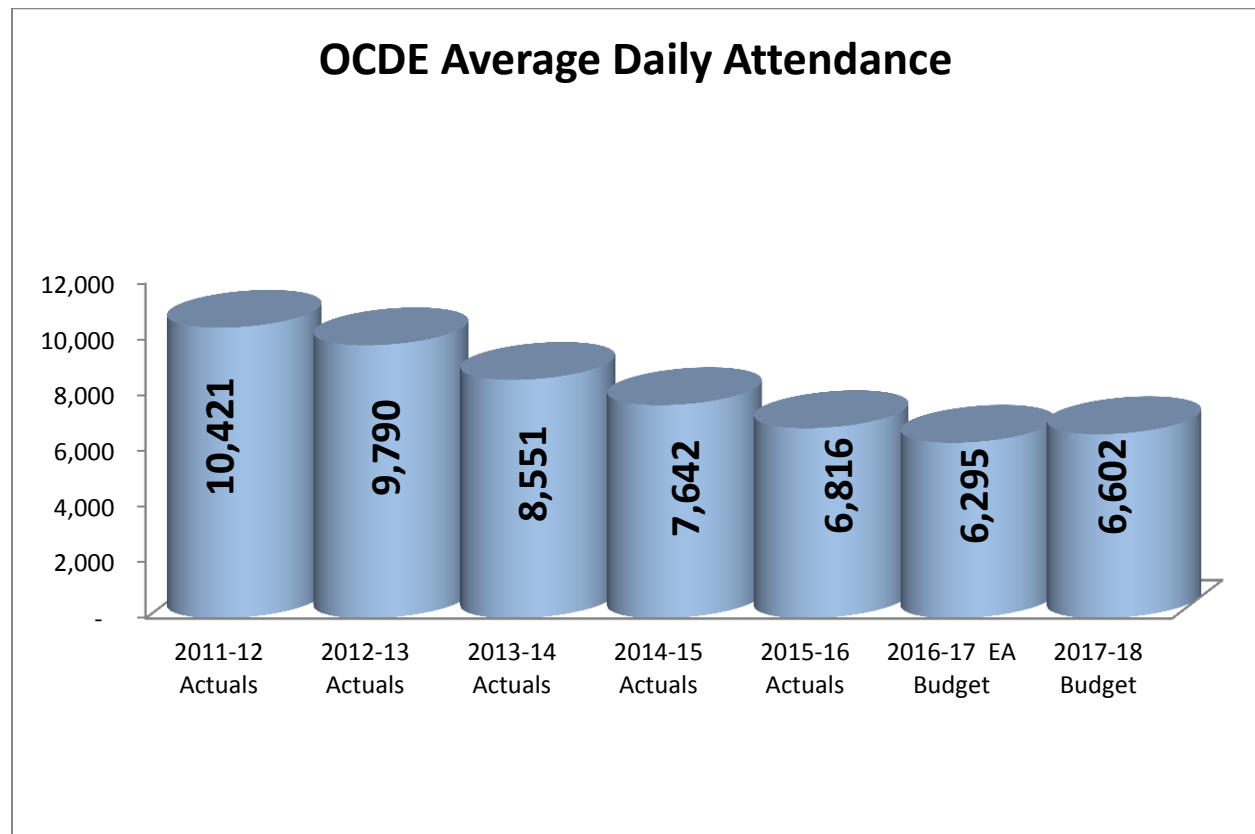
County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts. ***Projected funding for 2017-18 is \$25,672,176***

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Language Learners, Foster Youth or qualify for Free and Reduced Lunch program. Our 2017-18 unduplicated count is 81.8%.

- Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. ***Projected funding for 2017-18 is \$8,807,867***
- Students that are considered type “C” probation referred, expelled or social service referred
 - Supplemental is 35% of Base Grant
 - Concentration is 25% of Base Grant for Unduplicated Count over 50%***Projected funding for 2017-18 is \$34,764,669***

OCDE serves students that are referred from school districts, this ADA is added to total enrollment for staffing ratios, but the funding for district referred students is recognized under Local Revenue.

Average Daily Attendance for OCDE Programs



	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 EA Budget	2017-18 Budget
Juvenile Court Schools	858	737	519	508	498
Community Schools "C"	2,672	2,079	1,583	1,291	1,169
Community Schools Secondary 1st Semester	462	419	466	551	822
CHEP and PCHS	1,613	1,547	1,321	1087	1,001
PCHS Secondary 1st Semester "A" & "B"	797	889	911	972	971
Expelled	147	130	132	108	108
County Community "A" & "B"	1,064	874	958	793	735
County Community "A" & "B" Secondary 1st Semester	501	537	467	465	678
College and Career Prep. Charter			41	142	242
Total For ACCESS	8,114	7,212	6,398	5,917	6,224
Special Schools	436	430	418	377.9	378
Total	8,551	7,642	6,816	6,295	6,602
Difference from prior year	(1,239)	(908)	(827)	(521)	307

Average Daily Attendance

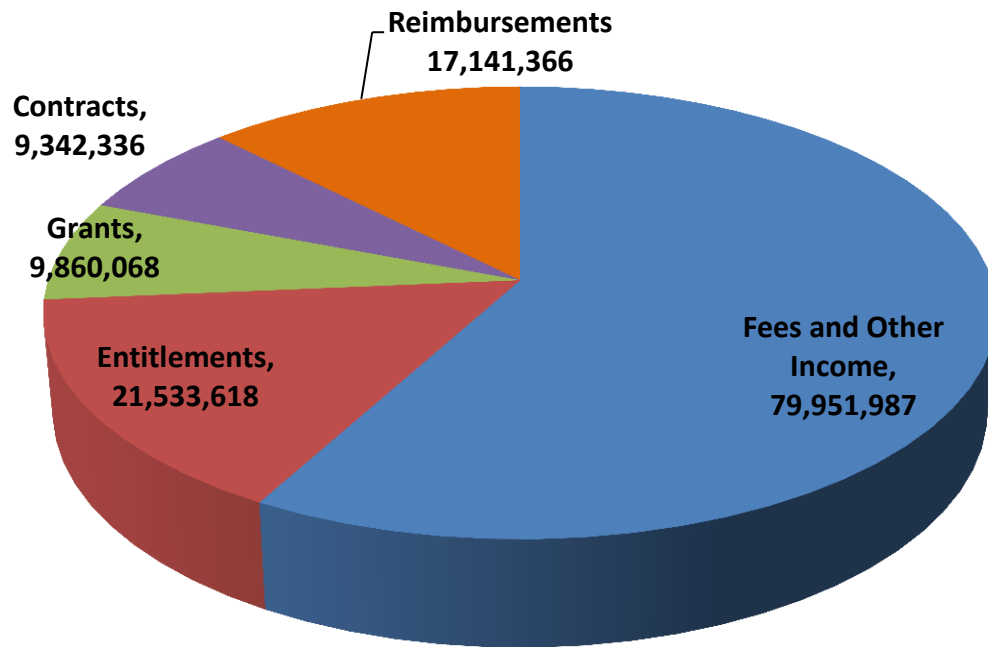
OCDE has been declining in enrollment since 2012-13, with a decline of 521 ADA in 2016-17. The 2017-18 Proposed Budget includes a projected growth of enrollment of 307 ADA from Scholarship Prep Charter and an increase in our S1S program. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their home districts. To adjust to the changing environment, we are developing new programs and improving our outreach activities so that we are better able to serve our students. As you may remember, some of these services are outlined in our Local Control Accountability Plan (LCAP).

Revenue Outside of LCFF

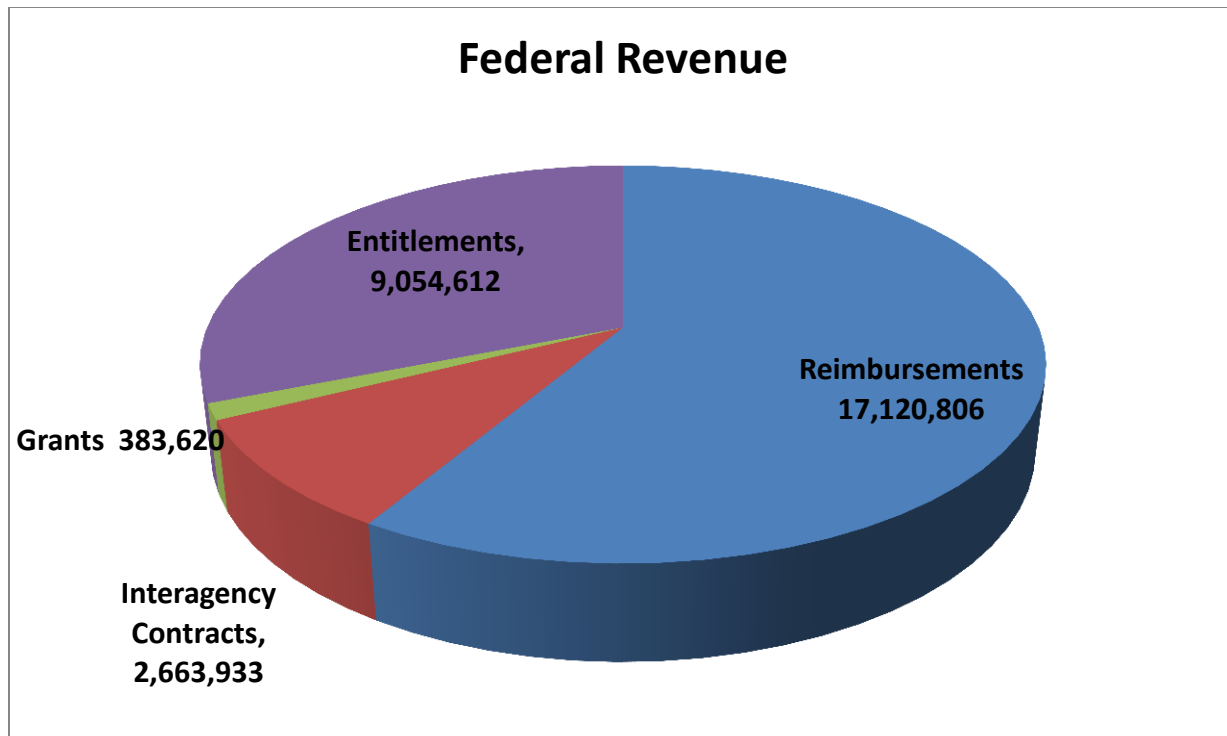
Outside of LCFF we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

- Entitlements are funding normally received on a per student basis and is either part of the State or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.
- Grants are projects that OCDE has applied to funding agencies for and could come from Federal, State or Local agencies. These are competitive in nature and will require specific expenditures as part of the grant.
- Contracts: are services provided to Federal, State or Local agencies that are outlined in a contract.
- Reimbursements: revenue received to reimburse a portion of the cost of providing specific services to students (Medi-Cal Administrative Services (MAA), Medi-Cal billing and Child Nutrition).
- Fee for Service programs: Most of the fees for service are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, and various services OCDE provides on a county-wide basis.

Total Revenue without LCFF



Total Revenue without LCFF is \$137,829,375



Total Federal Revenue is \$29,222,971

Federal Entitlements: \$9,054,612

\$7,008,024 for Title I,II,III programs for delinquent and neglected students.
\$1,843,688 for Special Education grants for OCDE students, and \$202,900 for various grants.

Reimbursements: \$17,120,806

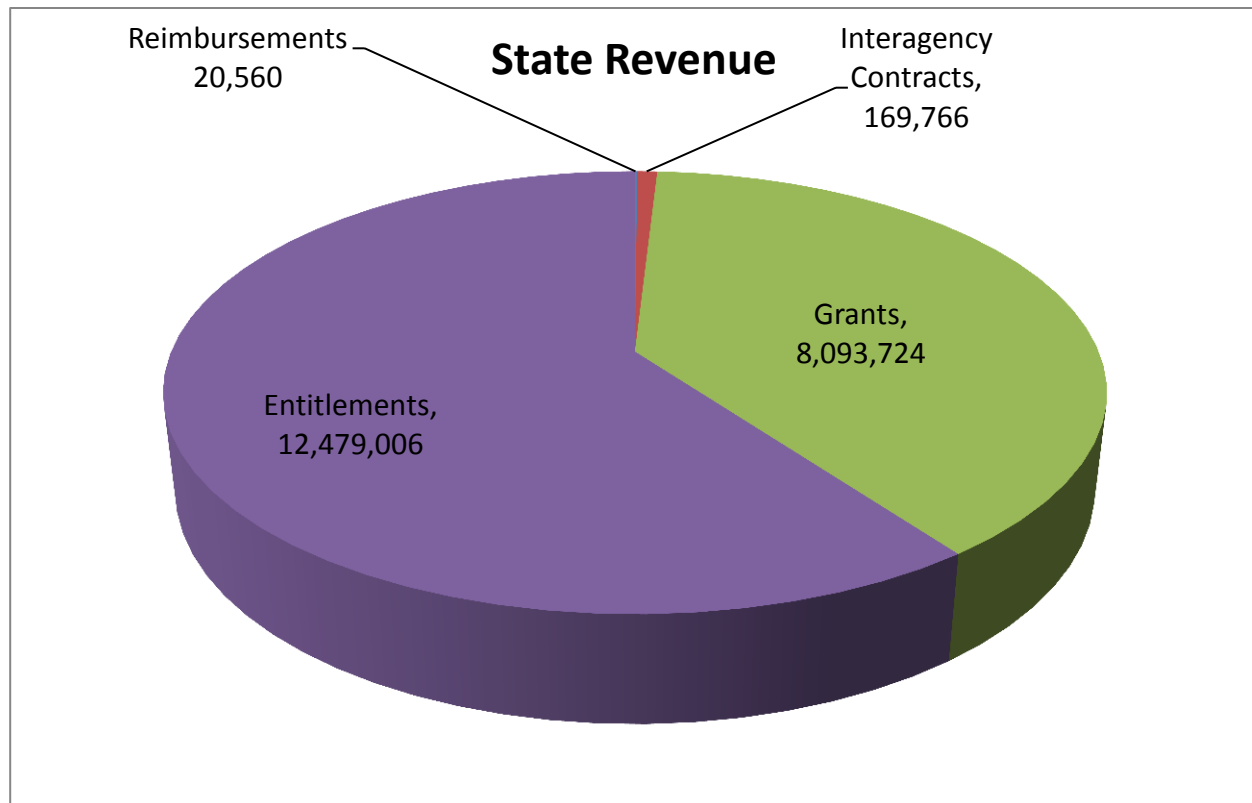
\$16,115,206 Medi-Cal Administrative Activities (MAA) which is passed thru to Orange, Imperial and San Diego County school districts, \$775,600 Medi-Cal, and \$230,000 Federal school lunch program.

Interagency Contracts: \$2,663,933

\$1,103,394 for Nutrition Network pass through from the Orange County Health Care Agency, \$657,676 for various other programs with pass through funding, and \$502,863 for Regional System of District Support pass through from San Diego COE and \$400,000 for Friday Night Live.

Grants: \$383,620

\$283,076 for various other programs and \$100,544 for California Math and Science Partnership



Total State Revenue is \$20,763,056

State Entitlements: \$12,479,006

\$4,901,698 for the GASB 68 requirements to recognize STRS paid by the state on behalf of the district [see same entry in benefits], \$2,899,901 for the Mandated Cost Block Grant, \$2,203,900 for Countywide Foster Youth Services, \$1,431,030 for Lottery funds, \$445,994 in various other programs, \$416,483 for Mental Health for ACCESS Special Education students and \$180,000 for countywide unemployment administration.

State Grants: \$8,093,724

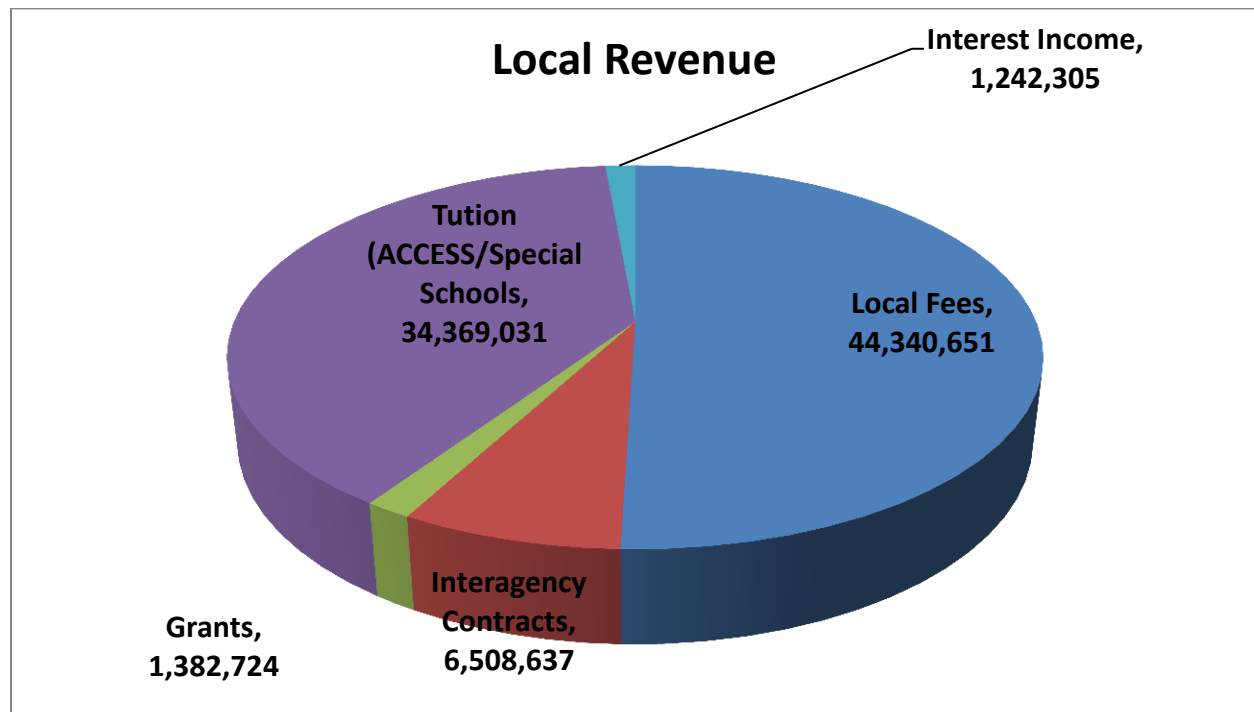
\$4,161,037 for Career Technical Education Incentive Grant (CTEIG), \$1,873,606 Career Pathways Trust Grant 4th year of 5 years in partnership with school districts, community colleges and community partners, \$936,091 for Prop 39 California Clean Energy Job Act, \$666,667 for Tobacco, Drugs and Alcohol intervention grant, \$400,000 for Classified School Employee Grant and \$56,323 for various programs

State Reimbursements: \$20,560

State Child Nutrition reimbursements

State Interagency Contracts: \$169,766

\$153,960 for various programs and \$15,806 contract with Fairview Development Center



Total Local Revenue is \$87,843,348

Local Fees \$44,340,651

Is funding for programs such as billing for Special Schools, Inside the Outdoors, professional development, and other services we provide to school districts

Local Grants \$1,382,724

\$639,250 local grants from the Outdoor Science Foundation, \$532,337 in partnership with Santa Ana USD to provide mental health services, and \$211,137 in various grants from local agencies

Local Interagency Contracts \$6,508,637

\$3,955,494 for Safe School programs with Santa Ana USD, \$1,950,393 for Impact and Impact Hub contracts with the Orange County Commission, \$469,904 for Educational Support Dependent Youth matching Foster Youth Services. This is pass-through revenue from school districts and Local Agencies (Orange County Health Care and Social Services), and \$132,846 various other contracts

Local Interest Income \$1,242,305

This revenue is interest earnings for the General Fund

Local Tuition: \$34,369,031

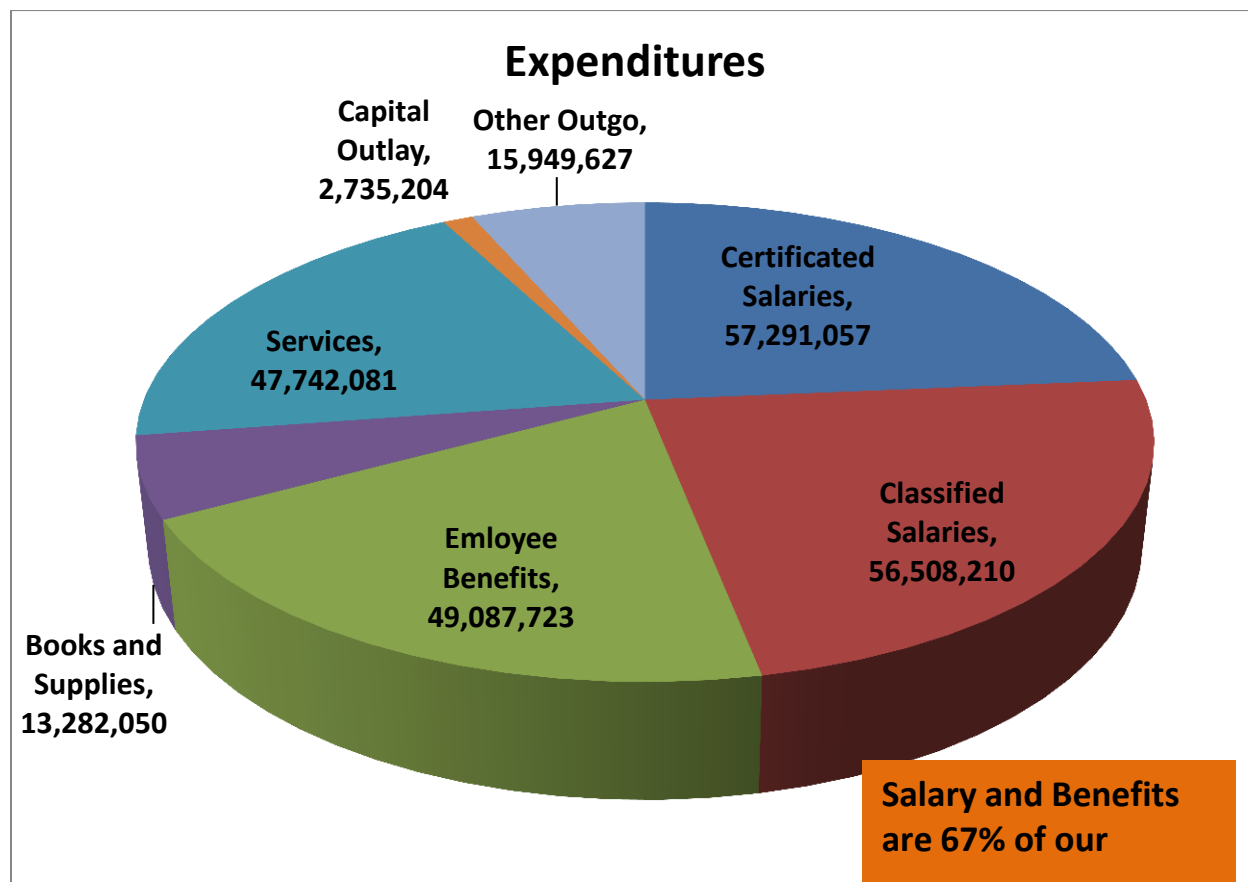
Revenue Projections for 2017-18

As a County Office we are currently at our funding target and due to an increase in local property taxes we will not receive new revenue (including cost of living adjustments) from the Local Control Funding Formula until we move out of the State Minimum Guarantee. We only receive LCFF for Juvenile Court, Probation referred or expelled students; students that are referred from school districts or attend the College and Career Preparatory Academy are outside of the LCFF and may increase our revenue.

We are projecting growth of 307 Average Daily Attendance mostly for CCPA Charter and our Secondary 1st Semester Program.

2016-17 we received discretionary funding \$214 per ADA. The 2017-18 Governor's budget proposal of \$48 per ADA has been changed to \$170 per ADA but not funded until May 2019. These are one time funds and should not be spent on on-going expenditures.

Expenditures



Salary and benefits are 67% of the general fund budget. OCDE has 1,580 employees, 1,246 regular employees and 334 short term and substitute positions.

Below is a historical look at salary and benefits which reflects the staffing and services reduction over the last few years as funding was decreased. Since 2007-08, we have eliminated 510 regular positions, and reduced services to our students and districts. One of the major changes in 2014-15 was the closure of the overnight program for Inside the Outdoors. We are still operating educational outdoor science programs on a daily basis. 2013-14 was the first year we received new funding under LCFF and 2014-15 was the first year since 2007-08 that employees were given an across the board salary increase. The historical data also shows how the cost of health and welfare benefits plays a significant role in our increased expenditures. Since 2007-08, the cost of medical benefits has increased by 38%. As you may be aware, OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Certificated Salaries	64,137,491	59,503,911	57,090,296	56,204,435	55,614,202	52,872,833	51,589,684	52,747,679	53,760,612	57,291,057
Classified Salaries	56,899,830	52,778,851	50,339,085	50,087,581	50,802,178	49,702,071	49,398,889	52,645,791	54,784,911	56,508,210
Employee Benefits	34,154,339	32,196,586	33,398,457	35,663,103	36,744,721	34,589,559	35,757,143	40,086,491	43,524,041	49,087,723
Total Salary and Benefits	155,191,660	144,479,348	140,827,838	141,955,119	143,161,101	137,164,463	136,745,716	145,479,961	152,069,564	162,886,990
Total Regular Employees	1,623	1,504	1,379	1,303	1,279	1,285	1,162	1,159	1,196	1,246

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item to address as it is 67% of our budget.

	Actual 2014-15	Actual 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Certificated Salaries	51,589,684	52,747,679	53,760,612	57,291,057	58,008,105
Classified Salaries	49,398,889	52,645,791	54,784,911	56,508,210	58,340,860
Employee Benefits	35,757,143	40,086,491	43,524,041	49,087,723	53,488,081

Salaries in 2017-18 for OCSEA Certificated employees are 2% on-going and 2% one-time. No increases for CSEA or management groups have been included yet. We also have savings due to retirements and attrition of positions that, if filled, may be at lower classifications

Employee health and welfare benefits are still being negotiated and no increases have been included in this budget. Due to legislative changes in the 2017-18 fiscal year, the State Teachers' Retirement System (STRS) increased by 1.85% to 14.43%. The Public Employees' Retirement System (PERS) increased to 15.531% an increase of 1.643%.

Salaries

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

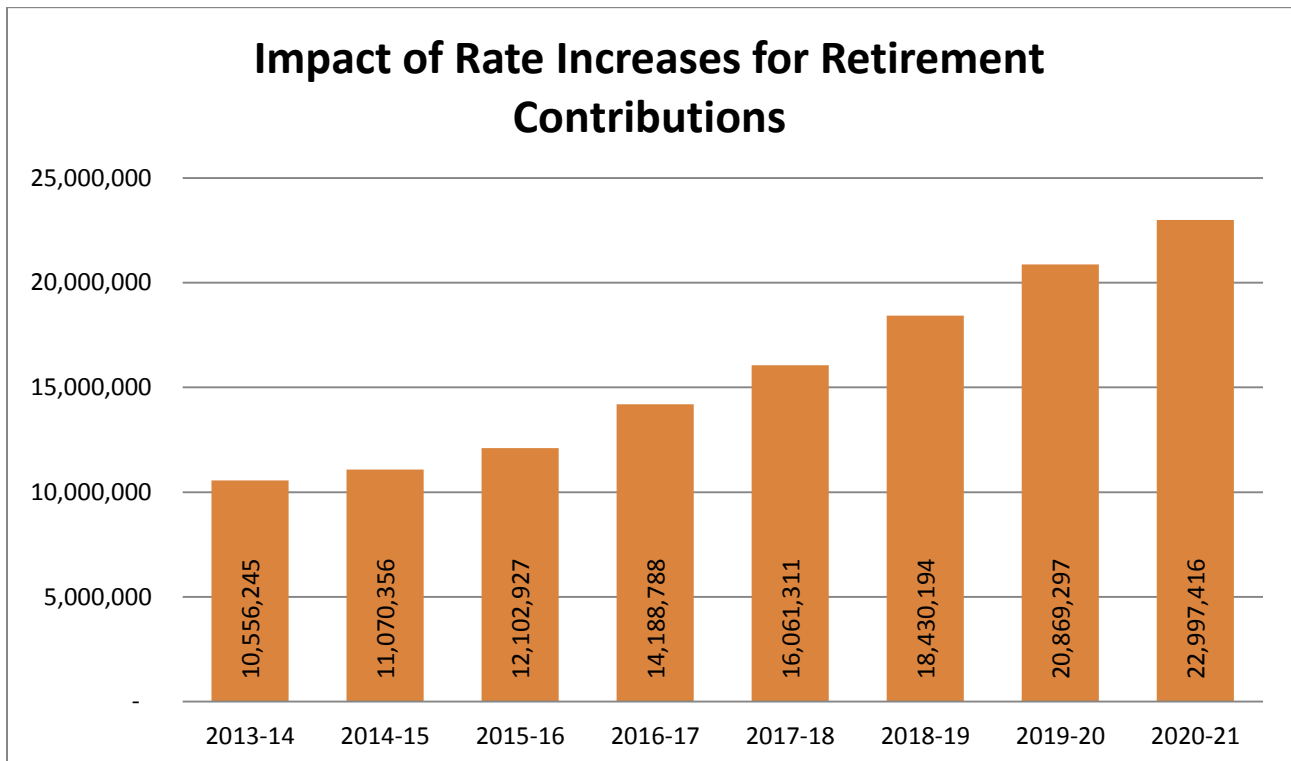
Certificated Salaries	
Teacher's Salaries	38,633,865
Pupil Support Salaries	3,123,061
Supervisors' and Administrators' Salaries	12,990,727
Other Certificated Salaries	2,543,404
Total Certificated Salaries	57,291,057
Classified Salaries	
Instructional Salaries	13,347,734
Support Salaries	4,317,546
Supervisors' and Administrators' Salaries	22,938,305
Clerical, Technical and Office Salaries	15,329,918
Other Classified Salaries	574,707
Total Classified Salaries	56,508,210

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below: As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-16, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district [see same entry in state revenue]. We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statute for mandatory retirement.

State Teachers' Retirement (STRS)	12,335,528
Public Employers' Retirement (PERS)	8,945,680
Medicare/PARS	1,721,685
Health and Welfare Benefits	23,948,917
Unemployment	57,023
Workers' Compensation	1,944,182
Other Employee Benefits	134,708
Total Employee Benefits	49,087,723

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
STRS Employer Contributions	4,423,038	4,760,797	5,752,630	6,744,462	7,736,295	8,728,128	9,719,960	10,240,002
PERS Rate								
PERS Employer Contributions	11.442%	11.771%	11.847%	13.888%	15.531%	18.100%	20.800%	23.800%
	6,133,207	6,309,559	6,350,297	7,444,326	8,325,016	9,702,067	11,149,336	12,757,414
Total Employer Contributions	10,556,245	11,070,356	12,102,927	14,188,788	16,061,311	18,430,194	20,869,297	22,997,416
This scenario does not include projected changes to salaries								



Projection for 2017-18

Salaries: We have completed negotiations with OCSEA for 2017-18 which includes a 2% on-going and 2% one-time salary adjustment which is included in our projections. We did not include increases for other groups since we have not started negotiations with CSEA to date.

We continue to evaluate open or new positions and have reduced 11 teaching positions through attrition.

Medical Benefits: We continue to meet with our Health Benefits Review Committee regularly and based on our current utilization we anticipate some increase in rates for 2017-18. We are currently reviewing possible plan design changes to help reduce any increases.

Retirement Benefits: STRS will increase by 1.85% to 14.43% and PERS will increase from 13.888% to 15.531% for 2017-18.

Books and Supplies

Expenditures in this category are specific to books, supplies and non-capitalized equipment (equipment under \$5,000).

	2014-15	2015-16	2016-17	2017-18
Textbooks/ Instr. Materials	323,238	746,898	853,824	450,827
General Supplies	4,175,877	5,047,377	5,430,491	11,337,304
Equipment	559,677	1,548,397	1,530,772	1,493,919
Total	5,058,792	7,342,672	7,815,087	13,282,050

Projections 2017-18

We continue to increase spending for Instructional Materials, including new educational software, digital devices (chrome books or laptops) and internet connection devices to enhance our instructional delivery. Adoption of Science Textbooks is delayed from 2016-17 to 2017-18.

Services and Other Operating Expenditures:

Subagreements: \$22,231,170

These are contracts with other agencies for services they provide on our behalf. Multi-Tiered Support Services (MTSS) is \$15.7 million, Transportation is \$4.3 million, Career Pathways partners is \$1.4 million, and we have various other subagreements with local agencies for \$670 thousand.

Travel and Conferences: \$2,114,878

All travel is approved and is required to follow OCDE procedures. This expenditure has increased by \$135,588 from the prior budget due to an increase in staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which to date is \$325,260. Local conference registrations for local staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay.

Object Code 5230 is for registrations for conference and workshops.

Below is 2017-18 travel and conference expenditure budget by division

Below is 2017-18 travel and conference expenditure budget by division				
Summary by Division	Unrestricted	Restricted	Total	% of Total
Superintendent's Office	97,638		97,638	5.0%
Information Technology	99,726		99,726	5.1%
Legal	40,900		40,900	2.1%
Administrative Services	106,443	750	107,193	5.4%
Alternative Education	306,464	204,284	510,748	25.9%
Business	81,380		81,380	4.1%
Special Education	4,669	219,844	224,513	11.4%
Community & Student Support Services	57,375	23,465	80,840	4.1%
Instruction	412,423	314,867	727,290	36.9%
Total	1,207,018	763,210	1,970,228	100.0%

Dues and Memberships: \$269,009

Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: \$500,000

This is liability insurance for OCDE programs.

Utilities: \$1,269,777

Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services:

Rentals and Leases: \$9,354,476

Cost of leasing school sites is \$6,953,486. This category also includes equipment maintenance agreements for all of our sites.

Professional Services: \$11,006,753

This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants non-instructional, hearings and legal costs, Data processing contracts, contract for fingerprinting services.

Communication: \$1,138,403

This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

2017-18 Projections: We have increased our investment in staff development and anticipate continuing to focus on instructional strategies that will improve our students' college and career readiness.

Major Projects funding for marketing plans for the CCPA charter school.
Redesign of the payroll and retirement portion of the financial system.

Capital Outlay

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$2.6 for new equipment in the 2017-18 year that will be reduced in 2018-19.

2017-18 Projections

We are in the process of bidding numerous projects. Update lighting fixtures internally and externally. New air conditioning for server rooms in building A. Replace exterior doors and windows at Kalmus. Update animal trailers and vehicles for Inside the Outdoors. Some of these items will be reimbursed by grants or deferred maintenance funds.

Other Outgo

These are expenditures to other school districts or agencies. The Central County Career Technical Education Program continues to receive support through the transition of the LCFF until 2020-21.

Interfund Transfers:

We are budgeting to transfer \$336,217 to the Child Development Program located in Fund 12 because their state and federal entitlements cap our indirect cost rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program – Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency:

This is the difference between revenue and expenditures. If we have more revenue than expenditures it is an Excess. Less revenue than expenditures is a Deficiency.

Our estimate for 2017-18 reflects a deficit of \$12.8 million, \$6.1 million is for one-time discretionary funds that were received in 2015-16 and planned to spend in the next fiscal year. We also have other projects that we reserved funding for in 2015-16 that are being spent this year to help implement items in our LCAP.

Fund Balance

The 2017-18 Fund Balance is projected to be \$138,183,674

\$57,817,488 is committed for specific program needs

\$17,109,927 is reserved for Lottery funds that have been reserved for contingencies.

\$12,991,092 is reserved for ACCESS expenditures to serve our students that we receive supplemental and concentration grants for.

\$9,161,523 is reserved for mandated cost funding that has yet to be allocated to specific programs.

\$6,322,814 is reserved for ACCESS for identified LCAP services that will be spent in subsequent years.

\$3,823,746 is reserved for One-Time Discretionary funding that is from prior years.

\$2,280,076 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.

\$1,789,875 is reserved for various programs that are budgeting to spend the funding in the next year.

\$812,324 is reserved for Career Technical Education programs. This is funding for participating districts.

\$809,201 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.

\$779,325 is reserved for the Instructional Services workshops that will occur in the subsequent year.

\$715,497 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.

\$572,576 is reserved for Categorical programs ending balances that will be used in subsequent years.

\$382,000 is reserved for Information Technology for projects that we anticipated in 2016-17 but will not occur until 2017-18.

\$267,512 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.

\$28,676,769 is designated for carryover for specific programs

\$13,028,653 is restricted for Routine Maintenance and is required by state statute.

\$6,388,689 is restricted to be spent on facility or health and safety related items.

\$2,529,010 restricted for Multi-Tiered Support Systems.

\$1,897,749 Prop 39 California Clean Energy Job Act.

\$1,134,935 restricted for Lottery materials for Central County CTEp.

\$976,118 restricted for Special Schools bill back.

\$728,774 restricted for the North Orange County SELPA.

\$493,824 restricted for various Special Education program ending balances

\$378,676 College Readiness

\$337,959 restricted for Educator Effectiveness

\$320,840 restricted for Lattner donation for Special Schools

\$285,822 restricted for various income accounts

\$175,720 restricted for various ACCESS program ending balances.

\$51,619,417 is designated for Reserve for Economic Uncertainties

Required by AB1200 guidelines

\$70,000 is designated for district revolving fund

Summary

We continually monitor our budget and reduce expenditures to balance OCDE's budget. For 2016-17 we appear to have an excess but it is due to one-time funds being received in 2016-17 that will be expended in future years. We have expenditures for one-time projects that are being funded from ending balances. Due to the requirements under the Local Control Accountability Plan and the Local Control Funding Formula, we must show increased or improved services to our students who receive Supplemental and Concentration funding which is allocated in our LCAP. We need to focus on aligning our staffing ratios for instructional delivery to the number of students we are now serving. We will not receive new funding in 2017-18 for LCFF but expenditures are increasing due to STRS and PERS contributions and potential increases for health and welfare benefits. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue.

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Second Interim Budget for detail.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries)

Fund 12: Child Development: These funds are specific for our Alternative Payment program for child development programs (only fund outside of Fund 01 that has salaries included)

Fund 14: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program

Fund 17: Special Reserve Fund: This is our contingency fund for unforeseen events

Fund 35: State Facilities Fund. This is for approved school planning, design, purchase and construction

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project

Fund 67: Dental Self-Insurance Fund: This fund is for payments for employee dental benefits. We have an actuarial study every three years and are required to keep reserves for incurred but not received claims.

Orange County Department of Education
2017-18 Budget At A Glance

<u>Revenue</u>	2016-17	2017-18
LCFF	90,698,423	91,912,585
Federal	18,137,368	29,222,971
State	42,168,146	20,763,056
Local	84,666,288	87,843,348
Total	235,670,225	229,741,960
<u>Expenditures</u>		
Certificated	53,760,612	57,291,057
Classified	54,784,911	56,508,210
Employee Benefits	43,524,041	49,087,723
Books and Supplies	7,815,087	13,282,050
Services	40,664,459	47,742,081
Capital Outlay	1,046,047	2,735,204
Other Outgo	10,229,399	15,949,627
Total	211,824,556	242,595,952
Excess/Deficit	23,845,669	(12,853,992)

Major Concerns

Revenue

No Cost of Living for LCFF, projected ADA increase for the CCPA Charter is included

One-Time funding, are we ensuring that it is not used for on-going expenditures

Expenditures

We have not included the cost of living for CSEA, Management or Supervisory

Increase in Health and Welfare is not included

The continuing increase of pension costs is included but has financial impact

Technology need; are we meeting the demands and ensure we have funds for future expenditures

We will need to look at staffing reductions in student programs if enrollment does not increase

ORANGE COUNTY DEPARTMENT OF EDUCATION
2017-18 Adopted Budget
June 22, 2017

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$1,214,162 due to the following:</p> <ul style="list-style-type: none"> • \$1,214,162, increase due to a projected increase of 100 Average Daily Attendance (ADA) for the College and Career Preparatory Charter School <i>[This is the third year of operation for the OCDE College and Career Preparatory Academy Charter. Will begin a new marketing campaign and anticipate it will increase ADA]</i> • No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases. This is caused by increased Property Taxes and decline in LCFF ADA.
(2) Federal Revenue	<p>Increased by a net of \$11,085,063 due to the following:</p> <ul style="list-style-type: none"> • \$8,659,859 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$2,713,747 increase in funding for Title I which is mostly deferred revenue from 2016-17 • \$116,460 increase for changes in various grants • (\$404,463) decrease in California Math and Science grant which is mostly deferred revenue from 2016-17
(3) Other State Revenue	<p>Decreased by a net of (\$21,405,090) due to the following:</p> <ul style="list-style-type: none"> • \$1,423,551 increase for Career Technical Education Incentive Grant (CTEIG) which is mostly deferred from 2016-17 • \$1,028,969 increase in new contract for Alternative Education Foster Youth Coordinated Technical Assistance contract • (\$21,000,000) decrease for Multi-Tier Support System (MTSS/SUMS/ISABS) which is deferred from 2016-17 • (\$2,234,916) decrease for California Career Pathways which is mostly deferred revenue from 2016-17 • (\$495,900) decrease in CPIN Transitional Kinder Professional Development grant ending June 30, 2017 • (\$126,794) decrease in various state programs
(4) Other Local Revenue	<p>Increased by a net of \$3,177,060 due to the following:</p> <ul style="list-style-type: none"> • \$2,723,713 increase in local revenue for anticipated increase in contract billings for Special Education • \$323,502 increase in BiTech billing [new districts using the financial system] • \$181,146 increase in contract fees for Special Education Transportation • \$98,941 increase in registration fees for various programs • (\$150,242) decrease in local revenue for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2017-18 Adopted Budget
June 22, 2017

EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$3,530,445 due to the following:</p> <ul style="list-style-type: none"> • \$1,539,124 increase for vacant and new certificated positions that are projected to be filled this year • \$1,465,432 increase in salaries for on schedule and for one-time off schedule increase for 2017-18 for OCSEA bargaining unit • \$545,424 increase for short term teacher S1S contracts for Alternative Education • \$565,064 increase for cost of step and column changes • \$519,463 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2016-17 • \$2,749 increase for substitutes and various other changes • (\$1,106,811) decrease in salaries for one-time off schedule increase from 2016-17 • No salary increases have been budgeted for Certificated Management
(6) Classified Salaries	<p>Increased by a net of \$1,723,299 due to the following:</p> <ul style="list-style-type: none"> • \$1,798,509 increase for vacant and new classified positions that are projected to be filled this year • \$950,518 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2016-17 • \$278,601 increase for cost of step increases • \$131,618 increase for short term employees for various programs • (\$1,249,098) decrease in salaries for one-time off schedule increase from 2016-17 • (\$186,849) decrease for substitutes and various other changes • No salary increases have been budgeted for Classified and Classified Management staff
(7) Employee Benefits	<p>Increased by a net of \$5,563,682 due to the following:</p> <ul style="list-style-type: none"> • \$3,140,818 increase for CalSTRS and PERS due to employer rate increase • \$1,335,084 increase for benefits for positions that were only filled for a portion of 2016-17 • \$745,301 increase for benefits for vacant and new positions that are projected to be filled this year • \$190,942 increase for benefits for short term S1S teacher positions for Alternative Education • \$151,537 increase for statutory benefits for cost of step and column changes • No benefit increases have been budgeted. We are still negotiating our contracted rate for the new plan year for health and welfare benefits.

ORANGE COUNTY DEPARTMENT OF EDUCATION
2017-18 Adopted Budget
June 22, 2017

(8) Books and Supplies	Increased by a net of \$5,466,963 due to the following: <ul style="list-style-type: none"> • \$4,212,660 increase for holding accounts for various programs • \$1,254,303 increase in instructional materials and supplies for various programs
(9) Services, Other Operating Expenses	Increased by a net of \$7,077,622 due to the following: <ul style="list-style-type: none"> • \$5,992,469 increase in pass through sub-agreements for grants and categorical programs • \$742,580 increase for various miscellaneous operating expenses for all programs • \$342,573 increase for contracts for various programs
(10) Capital Outlay	Increased by a net of \$1,689,157 due to the following: <ul style="list-style-type: none"> • \$1,712,395 increase for new and replacement equipment for various programs • (\$23,238) decrease for improvement of sites and buildings for various programs
(11) Other Outgo	Increased by a net of \$5,773,418 due to the following: <ul style="list-style-type: none"> • \$8,042,866 increase in payments to districts for Medi-Cal Administrative Activities (MAA) due to deferred payments • (\$1,760,866) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$508,582) decrease in pass thru revenue to North Orange County Special Education Local Plan (SELPA)
(12) Indirect Costs	Increased by a net of \$53,190 due to the following: <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	Increased by a net of \$174,461 due to the following: <ul style="list-style-type: none"> • \$174,461 increase for contribution to the Child Development Fund due to the reduction in funding
(14) Ending Balance	The total projected General ending fund balance is \$138,183,674 \$51,619,417 designated as the Reserve for Economic Uncertainties. <ul style="list-style-type: none"> • \$57,817,488 designated as Legally Restricted for programs. Of that amount \$6,322,826 is the Reserve amount for the Alternative Education program • \$28,676,769 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is \$51,619,417

Orange County Department of Education
2017-18 Adopted Budget - (AB) -vs- 2016-17 Estimated Actuals Budget (EA)

5/19/2017 Revenue	2016-17		2017-18		2017-18		Variance	
	Estimated Actuals Budget (EA)		Adopted Budget (AB)		2017-18 AB vs 2016-17 EA			
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total	Total
LCFF/Revenue Limit	85,377,321	5,321,102	86,591,484	5,321,101	1,214,163	(1)	91,912,585	1,214,162
Federal	7,546,212	10,591,156	16,195,887	13,027,084	8,649,675	2,435,928	29,222,971	11,085,603
Other State	4,655,651	37,512,495	4,621,973	16,141,083	(33,678)	(21,371,412)	20,763,056	(21,405,090)
Local Revenue	45,265,623	39,400,665	45,585,723	42,257,625	320,100	2,856,960	87,843,348	3,177,060
Total Revenue	142,844,807	92,825,418	152,995,067	76,746,893	10,150,260	(16,078,525)	229,741,960	(5,928,265)
Expenditures								
Certificated	35,433,548	18,327,064	37,946,891	19,344,166	2,513,343	1,017,102	57,291,057	3,530,445
Classified	33,206,921	21,577,990	33,648,462	22,859,748	441,541	1,281,758	56,508,210	1,723,299
Benefits	23,538,327	19,985,714	26,859,107	22,228,616	3,320,780	2,242,902	49,087,723	5,563,682
Books and Supplies	5,511,455	2,303,632	7,022,221	6,259,829	1,510,766	3,956,197	13,282,050	5,466,963
Services	23,571,847	17,092,612	24,931,882	22,810,199	1,360,035	5,717,587	47,742,081	7,077,622
Capital Outlay	998,436	47,611	2,018,290	716,914	1,019,854	669,303	2,735,204	1,689,157
Other Outgo	8,475,862	3,534,054	16,100,932	1,682,402	7,625,070	(1,851,652)	17,783,334	5,773,418
Transfers of Indirect	(7,490,483)	5,709,966	(8,122,107)	6,288,400	(631,624)	578,434	(1,833,707)	(53,190)
Total Expenditures	123,245,913	88,578,643	140,405,678	102,190,274	17,159,765	13,611,631	242,595,952	30,771,396
Excess/Deficiency	19,598,894	4,246,775	12,589,389	(25,443,381)	(7,009,505)	(29,690,156)	(12,853,992)	(36,699,661)
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(191,756)	(980,735)	(366,217)	(980,735)	(174,461)	-	(1,346,952)	(174,461)
Other Sources	-	-	-	-	-	-	-	-
Contributions	(10,446,675)	10,446,675	(11,173,374)	11,173,374	(726,699)	726,699	-	-
All Other Sources	(10,638,431)	9,465,940	(11,539,591)	10,192,639	(901,160)	726,699	(1,346,952)	(174,461)
Net Increase or								
Decrease in Fund	8,960,463	13,712,715	1,049,798	(15,250,742)	(7,910,665)	(28,963,457)	(14,200,944)	(36,874,122)
Beginning Balance	99,496,644	30,214,796	108,457,107	43,927,511	8,960,463	13,712,715	152,384,618	22,673,178
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Balance	108,457,107	43,927,511	109,506,905	28,676,769	1,049,798	(15,250,742)	138,183,674	(14,200,944)

Orange County Department of Education
2017-18 Adopted Budget - (AB) -vs- 2016-17 Estimated Actuals Budget (EA)

5/19/2017 Revenue	2016-17			2017-18			Variance		
	Estimated Actuals Budget (EA)		Total	Adopted Budget (AB)		Total	2017-18 AB vs 2016-17 EA		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
LCFF/Revenue Limit	85,377,321	5,321,102	90,698,423	86,591,484	5,321,101	91,912,585	1,214,163	(1)	1,214,162
Federal	7,546,212	10,591,156	18,137,368	16,195,887	13,027,084	29,222,971	8,649,675	2,435,928	11,085,603
Other State	4,655,651	37,512,495	42,168,146	4,621,973	16,141,083	20,763,056	(33,678)	(21,371,412)	(21,405,090)
Local Revenue	45,265,623	39,400,665	84,666,288	45,585,723	42,257,625	87,843,348	320,100	2,856,960	3,177,060
Total Revenue	142,844,807	92,825,418	235,670,225	152,995,067	76,746,893	229,741,960	10,150,260	(16,078,525)	(5,928,265)
Expenditures									
Certificated	35,433,548	18,327,064	53,760,612	37,946,891	19,344,166	57,291,057	2,513,343	1,017,102	3,530,445
Classified	33,206,921	21,577,990	54,784,911	33,648,462	22,859,748	56,508,210	441,541	1,281,758	1,723,299
Benefits	23,538,327	19,985,714	43,524,041	26,859,107	22,228,616	49,087,723	3,320,780	2,242,902	5,563,682
Books and Supplies	5,511,455	2,303,632	7,815,087	7,022,221	6,259,829	13,282,050	1,510,766	3,956,197	5,466,963
Services	23,571,847	17,092,612	40,664,459	24,931,882	22,810,199	47,742,081	1,360,035	5,717,587	7,077,622
Capital Outlay	998,436	47,611	1,046,047	2,018,290	716,914	2,735,204	1,019,854	669,303	1,689,157
Other Outgo	8,475,862	3,534,054	12,009,916	16,100,932	1,682,402	17,783,334	7,625,070	(1,851,652)	5,773,418
Transfers of Indirect	(7,490,483)	5,709,966	(1,780,517)	(8,122,107)	6,288,400	(1,833,707)	(631,624)	578,434	(53,190)
Total Expenditures	123,245,913	88,578,643	211,824,556	140,405,678	102,190,274	242,595,952	17,159,765	13,611,631	30,771,396
Excess/Deficiency	19,598,894	4,246,775	23,845,669	12,589,389	(25,443,381)	(12,853,992)	(7,009,505)	(29,690,156)	(36,699,661)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(191,756)	(980,735)	(1,172,491)	(366,217)	(980,735)	(1,346,952)	(174,461)	-	(174,461)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(10,446,675)	10,446,675	-	(11,173,374)	11,173,374	-	(726,699)	726,699	-
All Other Sources	(10,638,431)	9,465,940	(1,172,491)	(11,539,591)	10,192,639	(1,346,952)	(901,160)	726,699	(174,461)
Net Increase or									
Decrease in Fund	8,960,463	13,712,715	22,673,178	1,049,798	(15,250,742)	(14,200,944)	(7,910,665)	(28,963,457)	(36,874,122)
Beginning Balance	99,496,644	30,214,796	129,711,440	108,457,107	43,927,511	152,384,618	8,960,463	13,712,715	22,673,178
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	108,457,107	43,927,511	152,384,618	109,506,905	28,676,769	138,183,674	1,049,798	(15,250,742)	(14,200,944)

Orange County Department of Education
2017-18 Adopted Budget - (AB) -vs- 2016-17 Estimated Actuals Budget (EA)

5/19/2017 Revenue	2016-17				2017-18				Variance	
	Estimated Actuals Budget (EA)		Adopted Budget (AB)		2017-18 AB vs 2016-17 EA					
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF/Revenue Limit	85,377,321	5,321,102	90,698,423	86,591,484	5,321,101		91,912,585	1,214,163	(1)	1,214,162
Federal	7,546,212	10,591,156	18,137,368	16,195,887	13,027,084		29,222,971	8,649,675	2,435,928	11,085,603
Other State	4,655,651	37,512,495	42,168,146	4,621,973	16,141,083		20,763,056	(33,678)	(21,371,412)	(21,405,090)
Local Revenue	45,265,623	39,400,665	84,666,288	45,585,723	42,257,625		87,843,348	320,100	2,856,960	3,177,060
Total Revenue	142,844,807	92,825,418	235,670,225	152,995,067	76,746,893		229,741,960	10,150,260	(16,078,525)	(5,928,265)
Expenditures										
Certificated	35,433,548	18,327,064	53,760,612	37,946,891	19,344,166		57,291,057	2,513,343	1,017,102	3,530,445
Classified	33,206,921	21,577,990	54,784,911	33,648,462	22,859,748		56,508,210	441,541	1,281,758	1,723,299
Benefits	23,538,327	19,985,714	43,524,041	26,859,107	22,228,616		49,087,723	3,320,780	2,242,902	5,563,682
Books and Supplies	5,511,455	2,303,632	7,815,087	7,022,221	6,259,829		13,282,050	1,510,766	3,956,197	5,466,963
Services	23,571,847	17,092,612	40,664,459	24,931,882	22,810,199		47,742,081	1,360,035	5,717,587	7,077,622
Capital Outlay	998,436	47,611	1,046,047	2,018,290	716,914		2,735,204	1,019,854	669,303	1,689,157
Other Outgo	8,475,862	3,534,054	12,009,916	16,100,932	1,682,402		17,783,334	7,625,070	(1,851,652)	5,773,418
Transfers of Indirect	(7,490,483)	5,709,966	(1,780,517)	(8,122,107)	6,288,400		(1,833,707)	(631,624)	578,434	(53,190)
Total Expenditures	123,245,913	88,578,643	211,824,556	140,405,678	102,190,274		242,595,952	17,159,765	13,611,631	30,771,396
Excess/Deficiency	19,598,894	4,246,775	23,845,669	12,589,389	(25,443,381)		(12,853,992)	(7,009,505)	(29,690,156)	(36,699,661)
Transfers In	-	-	-	-	-		-	-	-	-
Transfers Out	(191,756)	(980,735)	(1,172,491)	(366,217)	(980,735)		(1,346,952)	(174,461)	-	(174,461)
Other Sources	-	-	-	-	-		-	-	-	-
Contributions	(10,446,675)	10,446,675	-	(11,173,374)	11,173,374		-	(726,699)	726,699	-
All Other Sources	(10,638,431)	9,465,940	(1,172,491)	(11,539,591)	10,192,639		(1,346,952)	(901,160)	726,699	(174,461)
Net Increase or										
Decrease in Fund	8,960,463	13,712,715	22,673,178	1,049,798	(15,250,742)		(14,200,944)	(7,910,665)	(28,963,457)	(36,874,122)
Beginning Balance	99,496,644	30,214,796	129,711,440	108,457,107	43,927,511		152,384,618	8,960,463	13,712,715	22,673,178
Audit Adjustment	-	-	-	-	-		-	-	-	-
Ending Balance	108,457,107	43,927,511	152,384,618	109,506,905	28,676,769		138,183,674	1,049,798	(15,250,742)	(14,200,944)

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	85,377,321.00	5,321,102.00	90,698,423.00	86,591,484.00	5,321,101.00	91,912,585.00	1.3%
2) Federal Revenue		8100-8299	7,546,212.00	10,591,156.00	18,137,368.00	16,195,887.00	13,027,084.00	29,222,971.00	61.1%
3) Other State Revenue		8300-8599	4,655,651.00	37,512,495.00	42,168,146.00	4,621,973.00	16,141,083.00	20,763,056.00	-50.8%
4) Other Local Revenue		8600-8799	45,265,623.00	39,400,665.00	84,666,288.00	45,585,723.00	42,257,625.00	87,843,348.00	3.8%
5) TOTAL REVENUES			142,844,807.00	92,825,418.00	235,670,225.00	152,995,067.00	76,746,893.00	229,741,960.00	-2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,433,548.00	18,327,064.00	53,760,612.00	37,946,891.00	19,344,166.00	57,291,057.00	6.6%
2) Classified Salaries		2000-2999	33,206,921.00	21,577,990.00	54,784,911.00	33,648,462.00	22,859,748.00	56,508,210.00	3.1%
3) Employee Benefits		3000-3999	23,538,327.00	19,985,714.00	43,524,041.00	26,859,107.00	22,228,616.00	49,087,723.00	12.8%
4) Books and Supplies		4000-4999	5,511,455.00	2,303,632.00	7,815,087.00	7,022,221.00	6,259,829.00	13,282,050.00	70.0%
5) Services and Other Operating Expenditures		5000-5999	23,571,847.00	17,092,612.00	40,664,459.00	24,931,882.00	22,810,199.00	47,742,081.00	17.4%
6) Capital Outlay		6000-6999	998,436.00	47,611.00	1,046,047.00	2,018,290.00	716,914.00	2,735,204.00	161.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,475,862.00 (7,490,483.00)	3,534,054.00 5,709,966.00	12,009,916.00 (1,780,517.00)	16,100,932.00 (8,122,107.00)	1,682,402.00 6,288,400.00	17,783,334.00 (1,833,707.00)	48.1% 3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,245,913.00	88,578,643.00	211,824,556.00	140,405,678.00	102,190,274.00	242,595,952.00	14.5%
9) TOTAL EXPENDITURES			19,598,894.00	4,246,775.00	23,845,669.00	12,589,389.00	(25,443,381.00)	(12,853,992.00)	-153.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	191,756.00	980,735.00	1,172,491.00	366,217.00	980,735.00	1,346,952.00	14.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,446,675.00)	10,446,675.00	0.00	(11,173,374.00)	11,173,374.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,638,431.00)	9,465,940.00	(1,172,491.00)	(11,539,591.00)	10,192,639.00	(1,346,952.00)	14.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,960,463.00	13,712,715.00	22,673,178.00	1,049,798.00	(15,250,742.00)	(14,200,944.00)	-162.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	99,496,644.00	30,214,796.00	129,711,440.00	108,457,107.00	43,927,511.00	152,384,618.00	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,496,644.00	30,214,796.00	129,711,440.00	108,457,107.00	43,927,511.00	152,384,618.00	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			99,496,644.00	30,214,796.00	129,711,440.00	108,457,107.00	43,927,511.00	152,384,618.00	17.5%
2) Ending Balance, June 30 (E + F1e)			108,457,107.00	43,927,511.00	152,384,618.00	109,506,905.00	28,676,769.00	138,183,674.00	-9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	43,927,511.00	43,927,511.00	0.00	28,676,769.00	28,676,769.00	-34.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			66,181,287.00	0.00	66,181,287.00	57,817,488.00	0.00	57,817,488.00	-12.6%
ACCESS LCFF/LCAP Priorities	0000	9780	19,723,594.00		19,723,594.00				
Mandated Costs	0000	9780	7,736,803.00		7,736,803.00				
ACCESS	0000	9780	6,322,814.00		6,322,814.00				
2015-16 One-Time Discretionary Fundir	0000	9780	4,286,952.00		4,286,952.00				
OCDE ERATE	0000	9780	2,455,852.00		2,455,852.00				
2015-16 One-Time COE LCAP District /	0000	9780	1,392,413.00		1,392,413.00				
CTEP (ROP) Tier III	0000	9780	1,273,583.00		1,273,583.00				
ACCESS Tier III	0000	9780	829,746.00		829,746.00				
Reserve for Outdated Checks	0000	9780	759,201.00		759,201.00				
EISS Workshops	0000	9780	745,962.00		745,962.00				
Medical Administrative Activities (MAA)	0000	9780	565,526.00		565,526.00				
Various Other Designated Programs	0000	9780	558,847.00		558,847.00				
Reserve for Data Warehousing	0000	9780	500,000.00		500,000.00				
Time & Attendance	0000	9780	444,832.00		444,832.00				

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education JPA	0000	9780	430,781.00		430,781.00				
Information Technology Bi-Tech	0000	9780	382,000.00		382,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Special Schools Tier III	0000	9780	329,469.00		329,469.00				
Information Technology Imaging Service	0000	9780	243,326.00		243,326.00				
Various Workshops and Trainings	0000	9780	200,071.00		200,071.00				
Reserve for STEM Partnership Campaign	0000	9780	200,000.00		200,000.00				
Reserve for Inside the Outdoors Equipment	0000	9780	160,000.00		160,000.00				
College & Career College Consortium	0000	9780	133,272.00		133,272.00				
Reserve for College & Career Preparation	0000	9780	100,000.00		100,000.00				
Instructional Materials Lottery	1100	9780	15,648,958.00		15,648,958.00				
CTEp (ROP) Lottery	1100	9780	386,185.00		386,185.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	42,205,820.00	0.00	42,205,820.00	51,619,417.00	0.00	51,619,417.00	22.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	0.00	0.00	0.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			0.00	0.00	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			0.00	0.00	0.00			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,161,196.00	0.00	23,161,196.00	24,325,880.00	0.00	24,325,880.00	5.0%
Education Protection Account State Aid - Current Year		8012	527,522.00	0.00	527,522.00	577,000.00	0.00	577,000.00	9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	543,156.00	0.00	543,156.00	543,156.00	0.00	543,156.00	0.0%
Timber Yield Tax		8022	11.00	0.00	11.00	11.00	0.00	11.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	85,488,044.00	0.00	85,488,044.00	85,488,044.00	0.00	85,488,044.00	0.0%
Unsecured Roll Taxes		8042	2,708,252.00	0.00	2,708,252.00	2,708,252.00	0.00	2,708,252.00	0.0%
Prior Years' Taxes		8043	1,565,058.00	0.00	1,565,058.00	1,565,058.00	0.00	1,565,058.00	0.0%
Supplemental Taxes		8044	2,201,318.00	0.00	2,201,318.00	2,201,318.00	0.00	2,201,318.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	341,723.00	0.00	341,723.00	341,723.00	0.00	341,723.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,493,981.00	0.00	4,493,981.00	4,493,981.00	0.00	4,493,981.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			121,030,261.00	0.00	121,030,261.00	122,244,423.00	0.00	122,244,423.00	1.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(494,998.00)		(494,998.00)	(445,520.00)		(445,520.00)	-10.0%
All Other LCFF Transfers - Current Year	All Other	8091	(527,522.00)	0.00	(527,522.00)	(577,000.00)	0.00	(577,000.00)	9.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	113,113.00	0.00	113,113.00	113,113.00		113,113.00	0.0%
Property Taxes Transfers		8097	(34,743,533.00)	5,321,102.00	(29,422,431.00)	(34,743,532.00)	5,321,101.00	(29,422,431.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			85,377,321.00	5,321,102.00	90,698,423.00	86,591,484.00	5,321,101.00	91,912,585.00	1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,224,740.00	1,224,740.00	0.00	1,218,572.00	1,218,572.00	-0.5%
Special Education Discretionary Grants		8182	0.00	562,150.00	562,150.00	0.00	625,116.00	625,116.00	11.2%
Child Nutrition Programs		8220	0.00	200,000.00	200,000.00	0.00	230,000.00	230,000.00	15.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	153,865.00	2,279,275.00	2,433,140.00	80,681.00	2,319,123.00	2,399,804.00	-1.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,666,550.00	2,666,550.00		4,317,765.00	4,317,765.00	61.9%
Title I, Part D, Local Delinquent Programs	3025	8290		1,466,435.00	1,466,435.00		2,446,522.00	2,446,522.00	66.8%
Title II, Part A, Educator Quality	4035	8290		75,524.00	75,524.00		49,382.00	49,382.00	-34.6%
Title III, Part A, Immigrant Education Program	4201	8290		505.00	505.00		437.00	437.00	-13.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		28,785.00	28,785.00		193,918.00	193,918.00	573.7%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		657,647.00	657,647.00		254,382.00	254,382.00	-61.3%
Career and Technical Education	3500-3599	8290		56,478.00	56,478.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	7,392,347.00	1,373,067.00	8,765,414.00	16,115,206.00	1,371,867.00	17,487,073.00	99.5%
TOTAL, FEDERAL REVENUE			7,546,212.00	10,591,156.00	18,137,368.00	16,195,887.00	13,027,084.00	29,222,971.00	61.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		(81,945.00)	(81,945.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		16,140.00	16,140.00		20,560.00	20,560.00	27.4%
Mandated Costs Reimbursements		8550	2,905,852.00	0.00	2,905,852.00	2,899,901.00	0.00	2,899,901.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,095,984.00	335,046.00	1,431,030.00	1,095,984.00	335,046.00	1,431,030.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		153,960.00	153,960.00		153,960.00	153,960.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		837,072.00	837,072.00		992,456.00	992,456.00	18.6%
California Clean Energy Jobs Act	6230	8590		936,091.00	936,091.00		936,091.00	936,091.00	0.0%
Career Technical Education Incentive									

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Grant Program	6387	8590		2,737,486.00	2,737,486.00		4,161,037.00	4,161,037.00	52.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	653,815.00	32,578,645.00	33,232,460.00	626,088.00	9,541,933.00	10,168,021.00	-69.4%
TOTAL, OTHER STATE REVENUE			4,655,651.00	37,512,495.00	42,168,146.00	4,621,973.00	16,141,083.00	20,763,056.00	-50.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	250.00	1,200,000.00	1,200,250.00	250.00	1,200,000.00	1,200,250.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	192,404.00	241,289.00	433,693.00	192,404.00	241,289.00	433,693.00	0.0%
Food Service Sales		8634	285,000.00	9,000.00	294,000.00	285,000.00	11,500.00	296,500.00	0.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Interest		8660	1,242,305.00	0.00	1,242,305.00	1,242,305.00	0.00	1,242,305.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,832,254.00	30,284,404.00	37,116,658.00	7,261,880.00	33,258,193.00	40,520,073.00	9.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,921,600.00	428,533.00	3,350,133.00	3,062,919.00	433,533.00	3,496,452.00	4.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,736,175.00	3,777,388.00	6,513,563.00	2,687,278.00	3,593,766.00	6,281,044.00	-3.6%
Tuition		8710	30,816,648.00	3,447,623.00	34,264,271.00	30,594,700.00	3,506,916.00	34,101,616.00	-0.5%
All Other Transfers In		8781-8783	234,987.00	0.00	234,987.00	254,987.00	0.00	254,987.00	8.5%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,428.00	12,428.00		12,428.00	12,428.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,265,623.00	39,400,665.00	84,666,288.00	45,585,723.00	42,257,625.00	87,843,348.00	3.8%
TOTAL, REVENUES			142,844,807.00	92,825,418.00	235,670,225.00	152,995,067.00	76,746,893.00	229,741,960.00	-2.5%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CERTIFICATED SALARIES										
Certificated Teachers' Salaries		1100	27,202,985.00	9,989,672.00			28,473,662.00	10,160,203.00	38,633,865.00	3.9%
Certificated Pupil Support Salaries		1200	454,391.00	2,543,688.00			632,845.00	2,490,416.00	3,123,061.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,543,164.00	3,578,748.00			8,646,341.00	4,344,386.00	12,990,727.00	16.8%
Other Certificated Salaries		1900	233,008.00	2,214,956.00			194,243.00	2,349,161.00	2,543,404.00	3.9%
TOTAL, CERTIFICATED SALARIES			35,433,548.00	18,327,064.00			37,946,891.00	19,344,166.00	57,291,057.00	6.6%
CLASSIFIED SALARIES										
Classified Instructional Salaries		2100	3,125,961.00	9,347,503.00			3,197,453.00	10,150,281.00	13,347,734.00	7.0%
Classified Support Salaries		2200	1,463,732.00	2,762,596.00			1,553,569.00	2,763,977.00	4,317,546.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	16,558,720.00	5,506,560.00			17,052,299.00	5,886,006.00	22,938,305.00	4.0%
Clerical, Technical and Office Salaries		2400	11,905,034.00	3,533,541.00			11,691,793.00	3,638,125.00	15,329,918.00	-0.7%
Other Classified Salaries		2900	153,474.00	427,790.00			153,348.00	421,359.00	574,707.00	-1.1%
TOTAL, CLASSIFIED SALARIES			33,206,921.00	21,577,990.00			33,648,462.00	22,859,748.00	56,508,210.00	3.1%
EMPLOYEE BENEFITS										
STRS		3101-3102	4,196,010.00	6,846,446.00			4,940,061.00	7,395,467.00	12,335,528.00	11.7%
PERS		3201-3202	4,554,300.00	3,075,948.00			5,422,522.00	3,523,158.00	8,945,680.00	17.2%
OASDI/Medicare/Alternative		3301-3302	1,075,738.00	638,660.00			1,056,661.00	665,024.00	1,721,685.00	0.4%
Health and Welfare Benefits		3401-3402	12,389,140.00	8,630,766.00			14,121,949.00	9,826,968.00	23,948,917.00	13.9%
Unemployment Insurance		3501-3502	35,499.00	21,085.00			35,273.00	21,750.00	57,023.00	0.8%
Workers' Compensation		3601-3602	1,212,289.00	713,815.00			1,207,380.00	736,802.00	1,944,182.00	0.9%
OPEB, Allocated		3701-3702	0.00	0.00			0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00			0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,351.00	58,994.00			75,261.00	59,447.00	134,708.00	0.3%
TOTAL, EMPLOYEE BENEFITS			23,538,327.00	19,985,714.00			26,859,107.00	22,228,616.00	49,087,723.00	12.8%
BOOKS AND SUPPLIES										
Approved Textbooks and Core Curricula Materials		4100	637,088.00	48,322.00			242,465.00	5,200.00	247,665.00	-63.9%
Books and Other Reference Materials		4200	127,129.00	41,285.00			138,146.00	65,016.00	203,162.00	20.6%
Materials and Supplies		4300	3,685,588.00	1,744,903.00			5,847,136.00	5,490,168.00	11,337,304.00	108.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	841,350.00	143,922.00	985,272.00	574,274.00	381,145.00	955,419.00	-3.0%
Food		4700	220,300.00	325,200.00	545,500.00	220,200.00	318,300.00	538,500.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			5,511,455.00	2,303,632.00	7,815,087.00	7,022,221.00	6,259,829.00	13,282,050.00	70.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,218,600.00	12,020,101.00	16,238,701.00	4,393,600.00	17,837,570.00	22,231,170.00	36.9%
Travel and Conferences		5200	1,207,020.00	772,270.00	1,979,290.00	1,292,150.00	822,728.00	2,114,878.00	6.9%
Dues and Memberships		5300	269,987.00	13,550.00	283,537.00	257,859.00	11,150.00	269,009.00	-5.1%
Insurance		5400 - 5450	350,000.00	0.00	350,000.00	500,000.00	0.00	500,000.00	42.9%
Operations and Housekeeping Services		5500	1,046,365.00	221,621.00	1,267,986.00	1,044,207.00	225,570.00	1,269,777.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,022,138.00	803,452.00	8,825,590.00	8,442,239.00	912,237.00	9,354,476.00	6.0%
Transfers of Direct Costs		5710	(325,819.00)	325,819.00	0.00	(445,618.00)	445,618.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(378,155.00)	0.00	(378,155.00)	(142,385.00)	0.00	(142,385.00)	-62.3%
Professional/Consulting Services and Operating Expenditures		5800	7,678,045.00	2,765,044.00	10,443,089.00	8,639,978.00	2,366,775.00	11,006,753.00	5.4%
Communications		5900	1,483,666.00	170,755.00	1,654,421.00	949,852.00	188,551.00	1,138,403.00	-31.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,571,847.00	17,092,612.00	40,664,459.00	24,931,882.00	22,810,199.00	47,742,081.00	17.4%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
CAPITAL OUTLAY											
Land				6100	49,458.00	0.00	49,458.00	38,100.00	0.00	38,100.00	-23.0%
Land Improvements				6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings				6200	31,880.00	0.00	31,880.00	20,000.00	0.00	20,000.00	-37.3%
Books and Media for New School Libraries or Major Expansion of School Libraries				6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment				6400	706,711.00	34,111.00	740,822.00	1,877,996.00	709,914.00	2,587,910.00	249.3%
Equipment Replacement				6500	210,387.00	13,500.00	223,887.00	82,194.00	7,000.00	89,194.00	-60.2%
TOTAL, CAPITAL OUTLAY					998,436.00	47,611.00	1,046,047.00	2,018,290.00	716,914.00	2,735,204.00	161.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict Attendance Agreements			7110		1,545,794.00	2,534,924.00	4,080,718.00	1,127,998.00	1,235,483.00	2,363,481.00	-42.1%
State Special Schools			7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices			7142		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs			7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools			7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices			7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs			7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221				0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222				0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223				0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221				0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222				0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223				0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223			0.00	188,420.00	188,420.00	0.00	144,791.00	144,791.00	-23.2%
All Other Transfers		7281-7283			6,907,544.00	0.00	6,907,544.00	14,950,410.00	0.00	14,950,410.00	116.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	810,710.00	810,710.00	0.00	302,128.00	302,128.00	-62.7%
Debt Service									
Debt Service - Interest		7438	4,746.00	0.00	4,746.00	4,746.00	0.00	4,746.00	0.0%
Other Debt Service - Principal		7439	17,778.00	0.00	17,778.00	17,778.00	0.00	17,778.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,475,862.00	3,534,054.00	12,009,916.00	16,100,932.00	1,682,402.00	17,783,334.00	48.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,709,966.00)	5,709,966.00	0.00	(6,288,400.00)	6,288,400.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,780,517.00)	0.00	(1,780,517.00)	(1,833,707.00)	0.00	(1,833,707.00)	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,490,483.00)	5,709,966.00	(1,780,517.00)	(8,122,107.00)	6,288,400.00	(1,833,707.00)	3.0%
TOTAL, EXPENDITURES			123,245,913.00	88,578,643.00	211,824,556.00	140,405,678.00	102,190,274.00	242,595,952.00	14.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	191,756.00	0.00	191,756.00	366,217.00	0.00	366,217.00	91.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			191,756.00	980,735.00	1,172,491.00	366,217.00	980,735.00	1,346,952.00	14.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,181,798.00)	2,181,798.00	0.00	(2,305,418.00)	2,305,418.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(8,264,877.00)	8,264,877.00	0.00	(8,867,956.00)	8,867,956.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,446,675.00)	10,446,675.00	0.00	(11,173,374.00)	11,173,374.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,638,431.00)	9,465,940.00	(1,172,491.00)	(11,539,591.00)	10,192,639.00	(1,346,952.00)	14.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	85,377,321.00	5,321,102.00	90,698,423.00	86,591,484.00	5,321,101.00	91,912,585.00	1.3%
2) Federal Revenue		8100-8299	7,546,212.00	10,591,156.00	18,137,368.00	16,195,887.00	13,027,084.00	29,222,971.00	61.1%
3) Other State Revenue		8300-8599	4,655,651.00	37,512,495.00	42,168,146.00	4,621,973.00	16,141,083.00	20,763,056.00	-50.8%
4) Other Local Revenue		8600-8799	45,265,623.00	39,400,665.00	84,666,288.00	45,585,723.00	42,257,625.00	87,843,348.00	3.8%
5) TOTAL REVENUES			142,844,807.00	92,825,418.00	235,670,225.00	152,995,067.00	76,746,893.00	229,741,960.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		42,358,653.00	27,975,609.00	70,334,262.00	44,554,683.00	31,704,283.00	76,258,966.00	8.4%
2) Instruction - Related Services	2000-2999		37,525,127.00	37,638,365.00	75,163,492.00	43,119,323.00	48,510,679.00	91,630,002.00	21.9%
3) Pupil Services	3000-3999		6,964,396.00	12,112,392.00	19,076,788.00	6,778,548.00	12,383,946.00	19,162,494.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,546,015.00	5,709,966.00	22,255,981.00	18,932,058.00	6,288,400.00	25,220,458.00	13.3%
8) Plant Services	8000-8999		11,375,860.00	1,608,257.00	12,984,117.00	10,920,134.00	1,620,564.00	12,540,698.00	-3.4%
9) Other Outgo	9000-9999	Except 7600-7699	8,475,862.00	3,534,054.00	12,009,916.00	16,100,932.00	1,682,402.00	17,783,334.00	48.1%
10) TOTAL EXPENDITURES			123,245,913.00	88,578,643.00	211,824,556.00	140,405,678.00	102,190,274.00	242,595,952.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			19,598,894.00	4,246,775.00	23,845,669.00	12,589,389.00	(25,443,381.00)	(12,853,992.00)	-153.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	191,756.00	980,735.00	1,172,491.00	366,217.00	980,735.00	1,346,952.00	14.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,446,675.00)	10,446,675.00	0.00	(11,173,374.00)	11,173,374.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,638,431.00)	9,465,940.00	(1,172,491.00)	(11,539,591.00)	10,192,639.00	(1,346,952.00)	14.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,960,463.00	13,712,715.00	22,673,178.00	1,049,798.00	(15,250,742.00)	(14,200,944.00)	-162.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	99,496,644.00	30,214,796.00	129,711,440.00	108,457,107.00	43,927,511.00	152,384,618.00	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,496,644.00	30,214,796.00	129,711,440.00	108,457,107.00	43,927,511.00	152,384,618.00	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			99,496,644.00	30,214,796.00	129,711,440.00	108,457,107.00	43,927,511.00	152,384,618.00	17.5%
2) Ending Balance, June 30 (E + F1e)			108,457,107.00	43,927,511.00	152,384,618.00	109,506,905.00	28,676,769.00	138,183,674.00	-9.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	43,927,511.00	43,927,511.00	0.00	28,676,769.00	28,676,769.00	-34.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)			66,181,287.00	0.00	66,181,287.00	57,817,488.00	0.00	57,817,488.00	-12.6%
ACCESS LCFF/LCAP Priorities	0000	9780	19,723,594.00		19,723,594.00				
Mandated Costs	0000	9780	7,736,803.00		7,736,803.00				
ACCESS	0000	9780	6,322,814.00		6,322,814.00				
2015-16 One-Time Discretionary Fundir	0000	9780	4,286,952.00		4,286,952.00				
OCDE ERATE	0000	9780	2,455,852.00		2,455,852.00				
2015-16 One-Time COE LCAP District /	0000	9780	1,392,413.00		1,392,413.00				
CTEP (ROP) Tier III	0000	9780	1,273,583.00		1,273,583.00				
ACCESS Tier III	0000	9780	829,746.00		829,746.00				
Reserve for Outdated Checks	0000	9780	759,201.00		759,201.00				
EISS Workshops	0000	9780	745,962.00		745,962.00				
Medical Administrative Activities (MAA)	0000	9780	565,526.00		565,526.00				
Various Other Designated Programs	0000	9780	558,847.00		558,847.00				

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Data Warehousing	0000	9780	500,000.00		500,000.00				
Time & Attendance	0000	9780	444,832.00		444,832.00				
Special Education JPA	0000	9780	430,781.00		430,781.00				
Information Technology Bi-Tech	0000	9780	382,000.00		382,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Special Schools Tier III	0000	9780	329,469.00		329,469.00				
Information Technology Imaging Service	0000	9780	243,326.00		243,326.00				
Various Workshops and Trainings	0000	9780	200,071.00		200,071.00				
Reserve for STEM Partnership Campaign	0000	9780	200,000.00		200,000.00				
Reserve for Inside the Outdoors Equipm	0000	9780	160,000.00		160,000.00				
College & Career College Consortium	0000	9780	133,272.00		133,272.00				
Reserve for College & Career Preparat	0000	9780	100,000.00		100,000.00				
Instructional Materials Lottery	1100	9780	15,648,958.00		15,648,958.00				
CTEp (ROP) Lottery	1100	9780	386,185.00		386,185.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	42,205,820.00	0.00	42,205,820.00	51,619,417.00	0.00	51,619,417.00	22.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	330,009.00	168,771.00
6230	California Clean Energy Jobs Act	1,000,972.00	1,897,749.00
6264	Educator Effectiveness (15-16)	487,959.00	337,959.00
6300	Lottery: Instructional Materials	1,063,915.00	1,134,935.00
6500	Special Education	1,772,193.00	1,879,098.00
6512	Special Ed: Mental Health Services	211,690.00	0.00
7338	College Readiness Block Grant	412,134.00	381,522.00
7810	Other Restricted State	20,267,020.00	2,529,010.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	9,816,202.00	13,028,653.00
9010	Other Restricted Local	8,565,417.00	7,319,072.00
Total, Restricted Balance		43,927,511.00	28,676,769.00

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	<u>2015-16</u> <u>Unaudited</u> <u>Actuals</u>	<u>2016-17</u> <u>Estimated Actuals</u> <u>Budget</u>	<u>2017-18</u> <u>Adopted</u> <u>Budget</u>	<u>2018-19</u> <u>Projected</u> <u>Budget</u>	<u>2019-20</u> <u>Projected</u> <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	87,669,771	90,698,423	91,912,586	91,952,352	91,952,352
Federal Revenues	24,592,795	18,137,368	29,222,971	28,860,316	28,860,316
Other State Revenues	27,500,539	42,168,146	20,763,056	12,670,623	13,014,873
Other Local Revenue	52,319,669	53,849,640	57,248,648	56,967,478	57,857,795
Other Transfers	30,450,708	30,816,648	30,594,700	30,594,700	30,594,700
TOTAL REVENUES	222,533,483	235,670,225	229,741,961	221,045,469	222,280,036
B. EXPENDITURES					
Certificated Salaries	52,747,679	53,760,612	57,291,057	58,008,105	60,842,199
Classified Salaries	52,645,791	54,784,911	56,508,210	58,340,860	60,308,666
Employee Benefits	40,086,491	43,524,041	49,087,723	53,488,081	57,365,061
Books and Supplies	6,574,829	7,815,087	13,282,050	9,681,940	9,291,517
Services, Other Oper. Exps	27,354,625	40,664,459	47,742,081	29,608,065	29,867,990
Capital Outlay	1,467,466	1,046,047	2,735,204	1,034,290	1,034,290
Other Outgo	12,052,280	10,229,399	15,949,627	13,074,506	13,057,183
Program Reductions				(2,804,135)	(3,688,268)
TOTAL EXPENDITURES	192,929,162	211,824,556	242,595,952	220,431,712	228,078,638
C. EXCESS (DEFICIENCY)	29,604,321	23,845,669	(12,853,992)	613,756	(5,798,602)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	1,121,062	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	282,538	191,756	366,217	527,431	478,642
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Estimated Actuals Budget</u>	<u>2017-18 Adopted Budget</u>	<u>2018-19 Projected Budget</u>	<u>2019-20 Projected Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	(36,013)	(1,357,597)
Total Other Sources/Uses	(2,384,335)	(1,172,491)	(1,346,952)	(1,544,179)	(2,816,974)
<u>E.</u> NET INCREASE (DECREASE)	27,219,986	22,673,178	(14,200,944)	(930,423)	(8,615,575)
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	102,491,455	129,711,440	152,384,618	138,183,674	137,253,251
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	102,491,455	129,711,440	152,384,618	138,183,674	137,253,251
Ending Balance, June 30,	<u>129,711,441</u>	<u>152,384,618</u>	<u>138,183,674</u>	<u>137,253,251</u>	<u>128,637,676</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	30,214,798	43,927,511	28,676,769	28,693,325	28,556,150
<u>Board Designated</u>					
Designated Amounts	72,946,769	65,221,287	57,817,488	48,159,164	33,873,839
Economic Uncertainties	26,479,874	43,165,820	51,619,417	60,330,762	66,137,687
Undesignated Amounts	0	0	0	(0)	0

Orange County Department of Education
2017-18 Adopted Budget
June 28, 2017

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1b Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. Included in the projected total ADA is the ADA for the county operated College and Career Academy Charter school. This is the third year of operation for the charter school and we continue to monitor and strategize outreach opportunities. We continue to monitor and anticipate making changes if necessary.
- 3 Salaries and Benefits
Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dartboard. Contributions for the STRS and PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP).
- 4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitment we currently have is the certificates of participation for the Esplanade facility for 15 years. We have no other outstanding liabilities that have not been included in the budget.
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
- S8 Salary and benefit negotiations are still open for classified.
- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 7, 2017 and presented for Board approval on June 28, 2017.
- S10 The 2017-18 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: June 28, 2017

Place: Orange County Department of Education

Signed: _____

Date: June 28, 2017

Clerk/Secretary of the County Board
(Original signature required)

Time: 10:00 AM

Contact person for additional information on the budget reports:

Name: Renee Hendrick

Title: Associate Superintendent, Administrative Services

Telephone: (714) 966-4061

E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares

Chief Business Official's Name: Renee Hendrick

CBO's Title: Associate Superintendent, Administrative Services

CBO's Telephone: (714) 966-4061

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 28, 2017	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA		
3.0%	0	to	6,999
2.0%	7,000	to	59,999
1.0%	60,000	and	over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2014-15)	481,563.00	478,402.45	0.7%	Met
Second Prior Year (2015-16)	482,644.00	474,803.37	1.6%	Not Met
First Prior Year (2016-17)	478,870.00	479,265.38	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. Included in the projected total ADA is the ADA for the county operated College and Career Academy Charter school. This is the third year of operation for the charter school and we continue to monitor and strategize outreach opportunities. We continue to monitor and anticipate making changes if necessary.

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2014-15)	3,370.02	4,295.95	478,402.45	0.00
Second Prior Year (2015-16)	2,754.22	4,018.31	474,803.37	40.39
First Prior Year (2016-17)	2,496.00	3,657.06	479,265.38	141.61
Historical Average:	2,873.41	3,990.44	477,490.40	60.67

County Office's County Operated Programs ADA Standard:

Budget Year (2017-18) (historical average plus 2%):	2,930.88	4,070.25	487,040.21	61.88
1st Subsequent Year (2018-19) (historical average plus 4%):	2,988.35	4,150.06	496,590.02	63.10
2nd Subsequent year (2019-20) (historical average plus 6%):	3,045.81	4,229.87	506,139.82	64.31

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2017-18)	2,643.00	3,716.94	479,732.53	242.00
1st Subsequent Year (2018-19)	2,643.00	3,716.94	479,732.53	242.00
2nd Subsequent Year (2019-20)	2,643.00	3,716.94	479,732.53	242.00
Status:	Met	Met	Met	Not Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget does not include a change in ADA in the future years. Included in the projected total ADA is the ADA for the new county operated College and Career Academy Charter school. This is the third year of operation for the charter school and we continue to monitor and strategize outreach opportunities.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

2A-1. Calculating the county Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter data for all fiscal years. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, Step 2b3, and Step 2b4 for all fiscal years. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: Hold Harmless

I. LCFF Funding

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. COE funded at Target LCFF				
a1. COE Operations Grant				
a2. COE Alternative Education Grant				
b. COE funded at Hold Harmless LCFF	90,434,792.00	89,289,796.00	89,153,228.00	89,153,228.00
c. Charter Funded County Program				
c1. Transition Entitlement	1,477,794.00	2,662,556.00	2,799,124.00	2,799,124.00
d. Total LCFF (Sum of a, b, and c)	91,912,586.00	91,952,352.00	91,952,352.00	91,952,352.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	479,265.38	479,732.53	479,732.53	479,732.53
b. Prior Year ADA (Funded)		479,265.38	479,732.53	479,732.53
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	90,434,792.00	89,289,796.00	89,153,228.00
b1. COLA percentage (if COE is at target)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level
(Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target)
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
97.10%	96.96%	96.96%
0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines
B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
2,496.00	2,643.00	2,643.00	2,643.00
	2,496.00	2,643.00	2,643.00
	147.00	0.00	0.00
	5.89%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding
(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)
- b1. COLA percentage (if COE is at target) (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
- d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

90,434,792.00	89,289,796.00	89,153,228.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target)
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change
(Step 3a x Step 3b)

5.89%	0.00%	0.00%
97.10%	96.96%	96.96%
5.72%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

- a. ADA (Funded)
(Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
141.61	242.00	242.00	242.00
	141.61	242.00	242.00
	100.39	0.00	0.00
	70.89%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage (if COE charter schools are at target)
- b2. COLA amount (proxy for purposes of this criterion)
- b3. Gap Funding (if COE charter schools are not at target)
- b4. Economic Recovery Target Funding
(current year increment)
- c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)
- d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

1,477,794.00	2,662,556.00	2,799,124.00
1.48%	2.40%	2.53%
21,871.35	63,901.34	70,817.84
56,937.00	136,567.00	133,662.00
0.00	0.00	0.00
78,808.35	200,468.34	204,479.84
5.33%	7.53%	7.31%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-c1 divided by Section I-d)
- c. Weighted Percent change
(Step 3a x Step 3b)

76.22%	7.53%	7.31%
2.90%	3.04%	3.04%
2.21%	0.23%	0.22%

V. Weighted Change

- a. Total weighted percent change
(Step 3c in sections II, III and IV)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7.93%	0.23%	0.22%

LCFF Revenue Standard (line V-a, plus/minus 1%):

N/A	N/A	N/A
-----	-----	-----

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected local property taxes (Form 01, Objects 8021 - 8089)	97,341,543.00	97,341,543.00	97,341,543.00	97,341,543.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	121,030,261.00	122,244,423.00	122,284,191.00	122,284,191.00
County Office's Projected Change in LCFF Revenue:		1.00%	0.03%	0.00%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	1.00%	0.03%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.00% to 6.00%	-4.97% to 5.03%	-5.00% to 5.00%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2016-17)	152,069,564.00		
Budget Year (2017-18)	162,886,990.00	7.11%	Not Met
1st Subsequent Year (2018-19)	169,837,044.00	4.27%	Met
2nd Subsequent Year (2019-20)	178,515,924.00	5.11%	Not Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dartboard. Contributions for the STRS and PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP).

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	1.00%	0.03%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.00% to 11.00%	-9.97% to 10.03%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.00% to 6.00%	-4.97% to 5.03%	-5.00% to 5.00%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2016-17)	18,137,368.00		
Budget Year (2017-18)	29,222,971.00	61.12%	Yes
1st Subsequent Year (2018-19)	28,860,316.00	-1.24%	No
2nd Subsequent Year (2019-20)	28,860,316.00	0.00%	No

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2016-17)	42,168,146.00		
Budget Year (2017-18)	20,763,056.00	-50.76%	Yes
1st Subsequent Year (2018-19)	12,670,623.00	-38.98%	Yes
2nd Subsequent Year (2019-20)	13,014,873.00	2.72%	No

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because all of the funds for the Multi-Tiered Support System grant were received and deferred to future years. We continue to budget for the Career Technical Education Incentive Grant (CTEIG) and budgeting for the fourth year of funding of the Orange County Career Pathways grant. In addition, we are reducing funding in the future years due to the one-time funding received in 2016-17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2016-17)	84,666,288.00		
Budget Year (2017-18)	87,843,348.00	3.75%	No
1st Subsequent Year (2018-19)	87,562,178.00	-0.32%	No
2nd Subsequent Year (2019-20)	88,452,495.00	1.02%	No

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and from the increase in the Districts Local Control Funding Formula (LCFF) gap percentage which increased the projected amount of funding for the District transfer referred ADA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2016-17)	7,815,087.00		
Budget Year (2017-18)	13,282,050.00	69.95%	Yes
1st Subsequent Year (2018-19)	9,681,940.00	-27.11%	Yes
2nd Subsequent Year (2019-20)	9,291,517.00	-4.03%	No

Explanation:
(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2016-17)	40,664,459.00		
Budget Year (2017-18)	47,742,081.00	17.40%	Yes
1st Subsequent Year (2018-19)	26,803,930.00	-43.86%	Yes
2nd Subsequent Year (2019-20)	26,179,723.00	-2.33%	No

Explanation:
(required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2016-17)	144,971,802.00		
Budget Year (2017-18)	137,829,375.00	-4.93%	Met
1st Subsequent Year (2018-19)	129,093,117.00	-6.34%	Met
2nd Subsequent Year (2019-20)	130,327,684.00	0.96%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2016-17)	48,479,546.00		
Budget Year (2017-18)	61,024,131.00	25.88%	Not Met
1st Subsequent Year (2018-19)	36,485,870.00	-40.21%	Not Met
2nd Subsequent Year (2019-20)	35,471,240.00	-2.78%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Ongoing and Major Maintenance/ Restricted Maintenance Account	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	140,771,895.00	4,223,156.85	1,183,001.00	1,183,001.00
			2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
			2,815,437.90	2,815,437.90
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
			4,193,186.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	37,558,693.17	46,601,569.30	62,509,414.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	37,558,693.17	46,601,569.30	62,509,414.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	192,184,018.76	195,313,496.86	212,997,047.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	36,694,656.85	40,204,931.73	39,720,282.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	228,878,675.61	235,518,428.59	252,717,329.00
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	16.4%	19.8%	24.7%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.5%	6.6%	8.2%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	2,785,329.21	117,431,590.38	N/A	Met
Second Prior Year (2015-16)	15,865,492.52	120,344,885.58	N/A	Met
First Prior Year (2016-17)	8,960,463.00	123,437,669.00	N/A	Met
Budget Year (2017-18) (Information only)	1,049,798.00	140,771,895.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,865,999
1.3%	\$5,866,000	to \$14,662,999
1.0%	\$14,663,000	to \$65,989,000
0.7%	\$65,989,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing
Uses (Criterion 8A1), plus SELPA Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:

243,942,904

County Office's Fund Balance Standard Percentage Level: 0.7%

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

North Orange County SELPA (MM)

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223):

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
39,718,601.00	39,718,601.00	39,718,601.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	80,845,821.29	80,845,821.29	0.0%	Met
Second Prior Year (2015-16)	79,555,335.00	83,631,150.50	N/A	Met
First Prior Year (2016-17)	89,633,300.00	99,496,644.00	N/A	Met
Budget Year (2017-18) (Information only)	108,457,107.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)	0	to	\$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to	\$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to	\$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and	over

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	243,942,904	221,939,877	229,538,014
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	243,942,904.00	221,939,877.00	229,538,014.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	39,718,601.00	39,718,601.00	39,718,601.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	243,942,904.00	221,939,877.00	229,538,014.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,878,858.08	4,438,797.54	4,590,760.28
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	4,878,858.08	4,438,797.54	4,590,760.28

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	51,619,417.00	60,330,763.00	66,137,687.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	20,485,493.00	20,485,493.00	20,485,493.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	72,104,910.00	80,816,256.00	86,623,180.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	29.56%	36.41%	37.74%
County Office's Reserve Standard (Section 8A, Line 7):	4,878,858.08	4,438,797.54	4,590,760.28
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(2,181,798.00)			
Budget Year (2017-18)	(2,305,418.00)	123,620.00	5.7%	Met
1st Subsequent Year (2018-19)	(2,269,168.00)	(36,250.00)	-1.6%	Met
2nd Subsequent Year (2019-20)	(3,609,553.00)	1,340,385.00	59.1%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2016-17)	1,172,491.00			
Budget Year (2017-18)	1,346,952.00	174,461.00	14.9%	Not Met
1st Subsequent Year (2018-19)	1,508,166.00	161,214.00	12.0%	Not Met
2nd Subsequent Year (2019-20)	1,459,377.00	(48,789.00)	-3.2%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected reduction in funding for the Childcare program.

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56xx/Various	0
Certificates of Participation	15	01/8615	01/7439	13,340,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	
Other Long-term Commitments (do not include OPEB):				
TOTAL:				13,340,000

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	330,000	410,000	450,000	500,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	190,000	110,000		
Other Long-term Commitments (continued):				
Total Annual Payments:	520,000	520,000	450,000	500,000
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the county office's OPEB:
a. Are they lifetime benefits?

- b. Do benefits continue past age 65?

- c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The County does not provide health & welfare benefits to COE retirees. At retiring, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. Our OPEB liability is due to the difference between the market rate and the discounted rate for benefits. In 2009-10, a retirement incentive of a one-time cash payout or 18, 24, or 36 months of health & welfare benefits was offered to certificated & classified if a retirement letter was submitted by December 30, 2009. A total of 44 retirees participated, 23 elected to receive the one-time cash payout and 21 retirees elected the health & welfare benefit option.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Other

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

4,135,596

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

4,135,596.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

4,726,752.00

- c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

March 01, 2016

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

491,190.00

491,190.00

491,190.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

0.00

0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

272,362.00

312,996.00

330,818.00

- d. Number of retirees receiving OPEB benefits

83

83

83

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

273,126.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
2,270,885.00	0.00	0.00
0.00	0.00	0.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	338.8	329.8	329.8	329.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	510.0	543.7	543.7	543.7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

The negotiations began and are in process for the 2017-18 fiscal year.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

347,196

6. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
9,947,933	9,947,933	9,947,933
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
226,369	228,632	230,919
0.1%	0.1%	0.1%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	351.2	373.0	373.0	373.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 28, 2017

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

No

- A2. Is the system of personnel position control independent from the payroll system?

No

- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

No

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?

No

- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)

No

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	481.46	508.00	508.00	498.00	498.00	498.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,883.30	1,988.00	1,988.00	2,145.00	2,145.00	2,145.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,364.76	2,496.00	2,496.00	2,643.00	2,643.00	2,643.00
2. District Funded County Program ADA						
a. County Community Schools	3,279.12	3,279.12	3,279.12	3,339.00	3,339.00	3,339.00
b. Special Education-Special Day Class	341.62	341.62	341.62	341.62	341.62	341.62
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	36.32	36.32	36.32	36.32	36.32	36.32
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,657.06	3,657.06	3,657.06	3,716.94	3,716.94	3,716.94
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	6,021.82	6,153.06	6,153.06	6,359.94	6,359.94	6,359.94
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	472,979.33	479,265.38	479,265.38	479,732.53	479,732.53	479,732.53
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	141.61	142.00	141.61	242.00	242.00	242.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	141.61	142.00	141.61	242.00	242.00	242.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	141.61	142.00	141.61	242.00	242.00	242.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	141.61	142.00	141.61	242.00	242.00	242.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,983,567.00	7,579,485.00	8.5%
3) Other State Revenue		8300-8599	13,563,974.00	13,327,280.00	-1.7%
4) Other Local Revenue		8600-8799	574,719.00	625,542.00	8.8%
5) TOTAL REVENUES			21,122,260.00	21,532,307.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	63,918.00	56,308.00	-11.9%
2) Classified Salaries		2000-2999	1,921,971.00	2,347,211.00	22.1%
3) Employee Benefits		3000-3999	843,775.00	1,138,176.00	34.9%
4) Books and Supplies		4000-4999	105,906.00	83,481.00	-21.2%
5) Services and Other Operating Expenditures		5000-5999	16,597,929.00	16,439,641.00	-1.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,780,517.00	1,833,707.00	3.0%
9) TOTAL EXPENDITURES			21,314,016.00	21,898,524.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(191,756.00)	(366,217.00)	91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,756.00	366,217.00	91.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			191,756.00	366,217.00	91.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange County Department of Education
ALL FUND STATEMENT
2017-18 Adopted Budget

Form 01
General Fund
Subfund 0101

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
Revenues	235,670,225	229,741,960
Expenditures	211,824,556	242,595,952
Excess / (Deficit)	23,845,669	(12,853,992)
Beginning Balance (July 1)	129,711,440	152,384,618
Transfers / Other Audit Adjustments	(1,172,491)	(1,346,952)
Reserves / Ending Balance June 30	152,384,618	138,183,674

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	41,430,656	40,920,393
	39,720,282	39,718,601
	1,710,374	1,201,792
	10,370,411	12,080,785
	-	-
	12,080,785	13,282,577

Form 12
Child Development Fund
Subfund 1212

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	21,122,260	21,532,307
	21,314,016	21,898,524
	(191,756)	(366,217)
	191,756	366,217
	-	-

Form 14
Deferred Maintenance Fund
Subfund 1414

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	1,206,214	1,206,214
	95,141	1,016,000
	1,111,073	190,214
	24,001,237	26,093,045
	980,735	980,735
	26,093,045	27,263,994

Form 17
Special Reserve Fund
Subfund 1717

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
Revenues	181,899	181,899
Expenditures	-	-
Excess / (Deficit)	181,899	181,899
Beginning Balance (July 1)	24,395,992	24,577,891
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	24,577,891	24,759,790

Form 30
State School Building Fund
Subfund 3033

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	-	-
	-	-
	-	-
	-	-
	-	-

Form 35
School Facilities Fund
Subfund 3535

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	19,875	81,500
	(19,875)	(81,500)
	4,134,138	4,114,263
	-	-
	4,114,263	4,032,763

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	2,030,956	2,030,956
	880,750	895,800
	1,150,206	1,135,156
	2,332,016	2,682,222
	(800,000)	(800,000)
	2,682,222	3,017,378

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
Revenues	7,776	7,776
Expenditures	845,200	845,200
Excess / (Deficit)	(837,424)	(837,424)
Beginning Balance (July 1)	1,562,145	1,524,721
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,524,721	1,487,297

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	2,070,938	2,070,938
	1,273,272	1,273,272
	797,666	797,666
	3,765,689	4,563,355
	-	-
	4,563,355	5,361,021

TOTAL ALL FUNDS

	2016-17 Estimated Actuals Budget	2017-18 Adopted Budget
	303,720,924	297,692,443
	275,973,092	308,324,849
	27,747,832	(10,632,406)
	200,273,068	228,020,900
	-	-
	228,020,900	217,388,494

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ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: May 22, 2017

TO: Nina Boyd, Associate Superintendent

FROM: Laura Strachan, Assistant Superintendent Alternative Education
Byron Fairchild, Director Alternative Education

SUBJECT: Granting of Diplomas

The students listed on the attached pages have been certified for graduation by the Custodian of Records or their designee for the Division of Alternative Education of the Orange County Department of Education. These students have met the standards of proficiency in basic skills prescribed by the governing board in accordance with Education Code 51412. It is requested that the Board approve the granting of a diploma to these students.

RECOMMENDATION:

Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

LS:sl

Pages 109-111 removed (CONFIDENTIAL STUDENT INFORMATION)



ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: May 1, 2017

TO: Nina Boyd, Associate Superintendent

FROM: Christine Olmstead, Ed.D., Associate Superintendent
Instructional Services

SUBJECT: Acceptance of Donation

The Family Involvement Network has the privilege of being the recipient of a cash donation in the amount of \$600 from SchoolsFirst Federal Credit Union. These funds will be used toward the cost of a Counselor Breakfast at the 2017 Parent Support Services Faire to be held on June 2, 2017, at Orange Coast College.

RECOMMENDATION:

Accept donation of \$600 on behalf of the Family Involvement Network and send a letter of appreciation to donor.



ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: June 7, 2017

TO: Nina Boyd, Associate Superintendent

FROM: Renee Hendrick, Associate Superintendent, Administrative Services

SUBJECT: Education Protection Account Proposed Expenditures

RECOMMENDATION:

Approve Resolution #06-17 regarding the Education Protection Account Proposed Expenditures

**RESOLUTION OF THE BOARD OF EDUCATION
ORANGE COUNTY, CALIFORNIA**

EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account (EPA) to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f); and

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the EPA during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the EPA within ten days preceding the end of the fiscal year; and

WHEREAS, all monies in the EPA are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the EPA shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government; and

WHEREAS, a community college district, county office of education, school district, or charter school shall have sole authority to determine how the monies received from the EPA are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the EPA in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the EPA shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the EPA and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the EPA and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the EPA shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Orange County Department of Education;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Orange County Department of Education has determined to spend the monies received from the Education Protection Account for the Orange County Department of Education and for the College and Career Preparatory Academy as attached.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA, COUNTY OR ORANGE

I, Linda Lindholm, President of the Board of Education of Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the seventh day of June 2017 and passed by a vote of _____.

IN WITNESS THEREOF, I have hereunto set my hand and seal this seventh day of June 2017.

Linda Lindholm
Orange County Board of Education

Orange County Department of Education

Expenditures through: June 30, 2017

For Fund 01, Resource 1400 Education Protection Account

Description	Function Codes	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	0000	9791-9795	0.00
Revenue Limit Sources	0000	8010-8099	499,200.00
Federal Revenue	0000	8100-8299	0.00
Other State Revenue	0000	8300-8599	0.00
Other Local Revenue	0000	8600-8799	0.00
All Other Financing Sources and Contributions	0000	8900-8999	0.00
Deferred Revenue	0000	9650	0.00
TOTAL AVAILABLE			499,200.00
EXPENDITURES AND OTHER FINANCING USES			
(Functions 1000-9999)	Function Codes	Object Codes	
Instruction	1000-1999		0.00
Teacher Salary	1000	1110	388,926.00
STRS	1000	3101	34,621.00
PERS	1000	3201	15,794.00
Medicare	1000	3313	5,639.00
Medical	1000	3451	40,061.00
Dental	1000	3453	3,365.00
Vision	1000	3455	800.00
State Unemployment	1000	3501	194.00
Workers Compensation	1000	3601	6,612.00
Life Insurance	1000	3951	206.00
Service Contract Audit	1000	5857	2,982.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150		0.00
AU of a Multidistrict SELPA	2200		0.00
Instructional Library, Media, and Technology	2420		0.00
Other Instructional Resources	2490-2495		0.00
School Administration	2700		0.00
Pupil Services			
Guidance and Counseling Services	3110		0.00
Psychological Services	3120		0.00
Attendance and Social Work Services	3130		0.00
Health Services	3140		0.00
Speech Pathology and Audiology Services	3150		0.00
Pupil Testing Services	3160		0.00
Pupil Transportation	3600		0.00
Food Services	3700		0.00
Other Pupil Services	3900		0.00
Ancillary Services	4000-4999		0.00
Community Services	5000-5999		0.00
Enterprise	6000-6999		0.00
General Administration	7000-7999		0.00
Plant Services	8000-8999		0.00
Other Outgo	9000-9999		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES			499,200.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)			0.00

Orange County Department of Education

Expenditures through: June 30, 2018

For Fund 01, Resource 1400 Education Protection Account

Description	Function Codes	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	0000	9791-9795	0.00
Revenue Limit Sources	0000	8010-8099	528,600.00
Federal Revenue	0000	8100-8299	0.00
Other State Revenue	0000	8300-8599	0.00
Other Local Revenue	0000	8600-8799	0.00
All Other Financing Sources and Contributions	0000	8900-8999	0.00
Deferred Revenue	0000	9650	0.00
TOTAL AVAILABLE			528,600.00
EXPENDITURES AND OTHER FINANCING USES			
(Functions 1000-9999)	Function Codes	Object Codes	
Instruction	1000-1999		0.00
Teacher Salary	1000	1110	398,634.00
STRS	1000	3101	57,523.00
PERS	1000	3201	0.00
Medicare	1000	3313	5,780.00
Medical	1000	3451	53,590.00
Dental	1000	3453	4,515.00
Vision	1000	3455	814.00
State Unemployment	1000	3501	199.00
Workers Compensation	1000	3601	6,777.00
Life Insurance	1000	3951	188.00
Service Contract Audit	1000	5857	580.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150		0.00
AU of a Multidistrict SELPA	2200		0.00
Instructional Library, Media, and Technology	2420		0.00
Other Instructional Resources	2490-2495		0.00
School Administration	2700		0.00
Pupil Services			
Guidance and Counseling Services	3110		0.00
Psychological Services	3120		0.00
Attendance and Social Work Services	3130		0.00
Health Services	3140		0.00
Speech Pathology and Audiology Services	3150		0.00
Pupil Testing Services	3160		0.00
Pupil Transportation	3600		0.00
Food Services	3700		0.00
Other Pupil Services	3900		0.00
Ancillary Services	4000-4999		0.00
Community Services	5000-5999		0.00
Enterprise	6000-6999		0.00
General Administration	7000-7999		0.00
Plant Services	8000-8999		0.00
Other Outgo	9000-9999		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES			528,600.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)			0.00

College and Career Preparatory Academy

Expenditures through: June 30, 2017

For Fund 01, Resource 1400 Education Protection Account

Description	Function Codes	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	0000	9791-9795	0.00
Revenue Limit Sources	0000	8010-8099	28,322.00
Federal Revenue	0000	8100-8299	0.00
Other State Revenue	0000	8300-8599	0.00
Other Local Revenue	0000	8600-8799	0.00
All Other Financing Sources and Contributions	0000	8900-8999	0.00
Deferred Revenue	0000	9650	0.00
TOTAL AVAILABLE			28,322.00
EXPENDITURES AND OTHER FINANCING USES			
(Functions 1000-9999)	Function Codes	Object Codes	
Instruction	1000-1999		0.00
Teacher Salary	1000	1110	21,712.00
STRS	1000	3101	2,731.00
PERS	1000	3201	0.00
Medicare	1000	3313	315.00
Medical	1000	3451	2,887.00
Dental	1000	3453	239.00
Vision	1000	3455	46.00
State Unemployment	1000	3501	11.00
Workers Compensation	1000	3601	369.00
Life Insurance	1000	3951	12.00
Service Contract Audit	1000	5857	0.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150		0.00
AU of a Multidistrict SELPA	2200		0.00
Instructional Library, Media, and Technology	2420		0.00
Other Instructional Resources	2490-2495		0.00
School Administration	2700		0.00
Pupil Services			
Guidance and Counseling Services	3110		0.00
Psychological Services	3120		0.00
Attendance and Social Work Services	3130		0.00
Health Services	3140		0.00
Speech Pathology and Audiology Services	3150		0.00
Pupil Testing Services	3160		0.00
Pupil Transportation	3600		0.00
Food Services	3700		0.00
Other Pupil Services	3900		0.00
Ancillary Services	4000-4999		0.00
Community Services	5000-5999		0.00
Enterprise	6000-6999		0.00
General Administration	7000-7999		0.00
Plant Services	8000-8999		0.00
Other Outgo	9000-9999		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES			28,322.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)			0.00

College and Career Preparatory Academy

Expenditures through: June 30, 2018

For Fund 01, Resource 1400 Education Protection Account

Description	Function Codes	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	0000	9791-9795	0.00
Revenue Limit Sources	0000	8010-8099	48,400.00
Federal Revenue	0000	8100-8299	0.00
Other State Revenue	0000	8300-8599	0.00
Other Local Revenue	0000	8600-8799	0.00
All Other Financing Sources and Contributions	0000	8900-8999	0.00
Deferred Revenue	0000	9650	0.00
TOTAL AVAILABLE			48,400.00
EXPENDITURES AND OTHER FINANCING USES			
(Functions 1000-9999)	Function Codes	Object Codes	
Instruction	1000-1999		0.00
Teacher Salary	1000	1110	36,445.00
STRS	1000	3101	5,259.00
PERS	1000	3201	0.00
Medicare	1000	3313	528.00
Medical	1000	3451	5,022.00
Dental	1000	3453	409.00
Vision	1000	3455	78.00
State Unemployment	1000	3501	18.00
Workers Compensation	1000	3601	620.00
Life Insurance	1000	3951	21.00
Service Contract Audit	1000	5857	0.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150		0.00
AU of a Multidistrict SELPA	2200		0.00
Instructional Library, Media, and Technology	2420		0.00
Other Instructional Resources	2490-2495		0.00
School Administration	2700		0.00
Pupil Services			
Guidance and Counseling Services	3110		0.00
Psychological Services	3120		0.00
Attendance and Social Work Services	3130		0.00
Health Services	3140		0.00
Speech Pathology and Audiology Services	3150		0.00
Pupil Testing Services	3160		0.00
Pupil Transportation	3600		0.00
Food Services	3700		0.00
Other Pupil Services	3900		0.00
Ancillary Services	4000-4999		0.00
Community Services	5000-5999		0.00
Enterprise	6000-6999		0.00
General Administration	7000-7999		0.00
Plant Services	8000-8999		0.00
Other Outgo	9000-9999		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES			48,400.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)			0.00



ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: June 7, 2017
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick, Associate Superintendent
SUBJECT: Robert P. Heideman School Property

The Orange County Board of Education and Tustin Unified School District presently own separate portions of the grounds and facilities of the Robert P. Heideman Elementary School, which is located at 15571 Williams Street in the City of Tustin. Both parties entered into an agreement in 1989-90 to jointly construct, own and operate Heideman Elementary that met the needs of both districts. The portion of the Heideman Site that was constructed for OCDE special schools programs consists of approximately 3.5 acres of land. OCDE and Tustin Unified have jointly occupied the facility since completion of the project, but due to changing demographics in our Special School programs we have traded space through short-term leases from Heideman Elementary to Hillview High School located at 19061 Foothill Blvd in Tustin to accommodate our program.

Tustin Unified would like to make facility improvements to the Heideman Site to accommodate their student population and educational program. Tustin Unified is requesting to enter into a long-term facility lease (40 years), exchanging the space at Heideman for Hillview or other appropriate school in the Tustin Unified School District that meets the needs of Orange County Special Schools program. This will allow Tustin the ability to leverage local and state facility bond money to modernize their site and ensure both districts have available space for their programs. This agreement would be mutually beneficial to our Special Schools program due to the changing demographics in the age of our students.

RECOMMENDATION:

Approve the Facility Lease Agreement for 40 years with Tustin Unified School District and designate the Associate Superintendent, Administrative Services to sign on behalf of the Board.

RH:sh



ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: June 7, 2017
TO: Nina Boyd, Associate Superintendent
FROM: John W. Bedell, Board Vice President, Trustee Area 4
SUBJECT: District Reserves Cap

RECOMMENDATION:

Approve Resolution #07-17 regarding district reserves cap

**RESOLUTION OF THE BOARD OF EDUCATION
ORANGE COUNTY, CALIFORNIA**

Support of SB 751 - Fix the Reserve Cap

WHEREAS, School district governing boards have the obligation to provide a quality education that is essential for an informed citizenry, a competitive economy, a fulfilling life for all students, and the foundation of our democratic society; and

WHEREAS, School district governing boards are responsible for maintaining fiscal solvency of the school systems they govern; and

WHEREAS, The Local Control Funding Formula (LCFF), based on the principle of subsidiarity, provides governing boards, working with interested stakeholders, with the authority to prioritize funds in order to provide quality education for all students, especially those who are English learners, from low income households and who are Foster Youth; and

WHEREAS, Funds for crucial services for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. often require successful ongoing cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves; and

WHEREAS, School district reserve levels, as well as their fund balances, are determined and monitored by governing boards to meet local priorities and allow districts to save for potential future expected and unexpected expenditures and for eventual economic downturns; and

WHEREAS, Small school districts (those below 2,501 in Average Daily Attendance) have unique reserve and cash flow requirements because they lack economies of scale to be able to handle necessary planned and emergency programmatic expenditures; and

WHEREAS, Community funded schools (Basic Aid Districts) receive funds only twice a year and must rely on adequate reserves to manage cash flow for normal daily operations and for future purchases and unforeseen events; and

WHEREAS, The statutory minimum for school district reserves for economic uncertainties ranges from one to five percent, depending on district enrollment, and covers between one to five weeks of payroll, or less than 20 days of total cash flow; and

WHEREAS, Prudent budgeting raises expectations for school districts to establish and maintain reserves above the statutory minimum; and

WHEREAS, On June 20, 2014, the Governor signed into law SB 858 (Committee on Budget and Fiscal Review, Chapter 32, Statutes of 2014), the so-called education budget trailer bill; and

WHEREAS, SB 858, added Section 42127.01 to the California State Education Code, which requires school districts to spend their assigned and unassigned account balances down to no more than two to three times the minimum level of the statutory reserve for economic uncertainties (depending on district

size) in the fiscal year following the fiscal year in which the State of California makes a payment of any amount to the Public School System Stabilization Account; and

WHEREAS, Under Education Code Section 42127.01, a deposit by the State of California of even \$1 to the Public School System Stabilization Account would result in school districts throughout California having to spend down billions of dollars in their reserves and ending balances; and

WHEREAS, It could take many years for the State of California to build up an adequate Public School System Stabilization Account; yet, in one year, school districts would be forced to spend down their reserves and ending balances to levels that could jeopardize fiscal solvency; and

WHEREAS, What has become known as the school district reserve cap has been noted by bond rating agencies as a credit negative when those agencies rate school district debt risk; and

WHEREAS, With California school districts facing increasing cost pressures, such as significantly rising employer contribution rates to pensions, districts are relying heavily on existing reserves to avoid budget shortfalls and program cuts; and

WHEREAS, Senate Bill 751 (Hill and Glazer) is sponsored by the California School Boards Association to modify the reserve cap by (1) refining the definition of the funds to which the cap applies, (2) increasing the level of the cap, (3) exempting certain school districts with unique cash flow needs; now, therefore, be it

RESOLVED, That the Orange County Board of Education supports Senate Bill 751 and legislative efforts to modify the reserve cap law to restore school district governing board flexibility over the use of reserves to adequately prepare for economic difficulties and save for investments in educational programs.

BE IT FURTHER RESOLVED, that this resolution be submitted to Governor Jerry Brown and the California State Senate and Assembly representatives of this school district immediately.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA, COUNTY OF ORANGE

I, Linda Lindholm, President to the Board of Education of Orange County, California hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 7th day of June 2017.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 7th day of June 2017.

Linda Lindholm, President
Orange County Board of Education



ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: June 7, 2017
TO: Nina Boyd, Associate Superintendent
FROM: Linda Lindholm, Board President, Trustee Area 5
SUBJECT: Inter-District Appeals Process

RECOMMENDATION:

Discussion regarding Board Inter-district appeals process

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

300-2

Interdistrict Attendance Appeal Hearings

The person having legal custody of a pupil may file a formal appeal to the Orange County Board of Education after the failure or refusal of the governing board of either school district to issue a permit, or to enter into an agreement allowing the attendance.

The Orange County Board of Education shall, after the formal appeal is filed, determine whether the pupil should be permitted to attend in the district in which the pupil desires to attend and the applicable period of time.

The Orange County Superintendent of Schools or the Orange County Superintendent of Schools' designee shall establish procedures and timelines that will meet the Education Code requirements regarding interdistrict attendance appeal hearings.

Ref: Education Code Section 46601

Adopted: 6/18/96

Rev:

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

300-2

Interdistrict Attendance Appeal Hearings

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The Orange County Board of Education shall, after the formal appeal is filed, determine whether the pupil should be permitted to attend in the district in which the pupil desires to attend and the applicable period of time.

The Orange County Superintendent of Schools or the Orange County Superintendent of Schools' designee shall establish procedures and timelines that will meet the Education Code requirements regarding interdistrict attendance appeal hearings.

The Orange County Board of Education will consider a number of issues when hearing an interdistrict appeal, including, but not limited to, the following:

1. The best interests of the child based on the facts presented to the Orange County Board of Education.
2. The transportation needs of the family.
3. The child care needs of the family.
4. Other siblings in the family.
5. The continuity of the child's current educational program (e.g. completion of elementary school, middle school or high school).
6. Specialized academic classes, programs or other educational opportunities offered by the school district requested that are not offered by the school district of residence (e.g. Magnet programs, technology or STEM programs, music or art programs).
7. The parents' place of employment.
8. Other relevant issues that impact the child's attendance at school.

Reference: Education Code Section 46601

Adopted: 06/18/1996

Revised:

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

300-3

Interdistrict Attendance Appeal Hearings - Continuances

Upon the motion of either party, upon the recommendation of the Orange County Superintendent of Schools or the Orange County Superintendent of Schools' designee, or upon its own motion, the Orange County Board of Education may grant a continuance upon a showing of good cause.

Ref: Education Code Section 46602

Adopted: 6/18/96

Rev: